



**WALNUT CREEK
SCHOOL DISTRICT**

960 Ygnacio Valley Road
Walnut Creek, CA 94596
925/944-6850
Fax 925/944-1768

GOVERNING BOARD

Aimee Moss
Heidi Hernandez Gatty
Wenlei Johnson
Sarah Talach
Zetta Reicker

SUPERINTENDENT

Marie Morgan

SCHOOLS

Buena Vista Elementary
2355 San Juan Avenue
Walnut Creek, CA 94597
925/944-6822

Indian Valley Elementary
551 Marshall Drive
Walnut Creek, CA 94598
925/944-6828

Murwood Elementary
2050 Vanderslice Avenue
Walnut Creek, CA 94596
925/943-2462

Parkmead Elementary
1920 Magnolia Way
Walnut Creek, CA 94595
925/944-6858

Tice Creek School
1847 Newell Avenue
Walnut Creek, CA 94595
925/746-5515

Walnut Heights Elementary
4064 Walnut Boulevard
Walnut Creek, CA 94596
925/944-6834

Walnut Creek Intermediate
2425 Walnut Boulevard
Walnut Creek, CA 94597
925/944-6840

TO: Superintendent Marie Morgan
FROM: Vincent Morales, Chief Business Official
DATE: May 13, 2024
RE: 2023-24 Estimated Actuals & 2024-25 Original Budget Report

BOARD ACTION REQUESTED: Approval of the Walnut Creek School District's 2024-25 Budget as presented.

This packet represents the combined budgets of the Walnut Creek School District for the 2024-25 school year. It includes the state's SACS reporting forms, as well as the District Certification forms.

The 2024-25 Original Budget Report includes the following:

- **2023-24 Estimated Actuals:** Last chance to revise the current year's budget to estimate what the beginning balance for 2024-25 fiscal year will be.
- **2024-25 Adopted Budget:** First look at the budget plan for 2024-25
- **2025-26 and 2026-27 Multi-Year Projections:** Outlook for the next two years to determine budget plan moving forward.

The following chart shows estimated revenues and expenses for the next three years for the General Fund.

	2024-25	2025-26	2026-27
Revenues	\$50,844,495	\$53,073,301	\$54,541,683
Expenses	\$51,233,905	\$52,680,687	\$53,671,776
Excess/(Deficiency)	(\$389,410)	\$392,864	\$869,980
Ending Unrestricted Fund Balance	\$3,912,658	\$5,126,706	\$6,503,969
Reserves (Unrestricted + FD 17)	10.78%	12.75%	15.05%

Below is a summary of changes since January 31, 2024

General Fund Balance – Decrease of (\$24,065)

- Unrestricted +\$20,175
- Restricted (\$44,240)

Schedule of Changes - 2nd Interim vs Estimated Actuals			
Unrestricted		Restricted	
Ending Balance	\$ 20,175	Ending Balance	\$ (44,240)
Revenues	\$ 109,502	Revenues	\$ 52,021
LCFF - Decreased ADA from 95% to 94.8%	\$ (101,405)	Special Education	\$ 96,941
Contributions	\$ 210,907	Lottery	\$ 65,955
		Local Donations	\$ 84,416
Salaries & Benefits	\$ 72,929	Routine Adjustments	\$ 15,616
Routine Adjustments	\$ 72,929	Contributions	\$ (210,907)
Materials and Supplies	\$ (31,233)	Salaries & Benefits	\$ 32,990
Routine Adjustments	\$ (31,233)	Routine Adjustments	\$ 32,990
Other Services	\$ 47,631	Materials and Supplies	\$ (862)
Routine Adjustments	\$ 47,631	Routine Adjustments	\$ (862)
		Other Services & Capital Outlay	\$ 64,133
		Routine Adjustments	\$ 64,133

2023-24 Estimated Actuals & 2024-25 Original Budget



BUDGET TIMELINE

SEPTEMBER 15

- UNAUDITED ACTUALS
- 45 DAY REVISE

JANUARY 31

- AUDITED ACTUALS
- GOVERNOR'S BUDGET

MAY 31

- MAY REVISE

JUNE 30

- ESTIMATED ACTUALS
- BUDGET ADOPTION
- STATE BUDGET ADOPTION

DECEMBER 15

- FIRST INTERIM AS OF 10/31

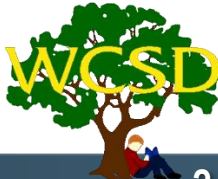
MARCH 15

- SECOND INTERIM AS OF 1/31

Schedule of Changes – 2nd Interim to Estimated Actuals

B - 95% ADA + .76% COLA	Estimated Actuals		
	2023-24		
	Unrestricted	Restricted	Combined
REVENUES			
LCFF Source (8010-8099)	\$ 37,886,341	\$ 1,336,949	\$ 39,223,290
Federal Revenues (8100-8299)	\$ -	\$ 1,184,137	\$ 1,184,137
Other State Revenues (8300-8599)	\$ 1,032,591	\$ 4,388,037	\$ 5,420,628
Other Local Revenues	\$ 273,073	\$ 3,923,994	\$ 4,197,067
Transfers In	\$ 65,000	\$ -	\$ 65,000
Contributions	\$ (6,371,648)	\$ 6,371,648	\$ -
	\$ 32,885,357	\$ 17,204,765	\$ 50,090,123
EXPENDITURES			
Capital Outlay	\$ -	\$ 82,562	\$ 82,562
Other Outgo (Cafeteria - Fund 13)	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
	\$ 33,880,705	\$ 19,446,253	\$ 53,326,959
CHANGE IN FUND BALANCE	\$ (995,348)	\$ (2,241,488)	\$ (3,236,836)
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$ 4,698,455	\$ 5,848,244	\$ 10,546,698
General Fund Balance, June 30	\$ 3,703,107	\$ 3,606,756	\$ 7,309,862
Fund 17 Balance			\$ 1,686,066
Reserves - <i>Unrestricted</i> General Fund Ending Fund Balance as % of Current Year Expenditures			6.88%
Reserves - <i>Unrestricted</i> General Fund plus Fund 17			10.04%
Second Inerim			10.02%
First Interim			9.87%
Unaudited Actuals			9.72%
Original Budget			7.93%

Schedule of Changes - 2nd Interim vs Estimated Actuals			
Unrestricted		Restricted	
Ending Balance	\$ 20,175	Ending Balance	\$ (44,240)
Revenues	\$ 109,502	Revenues	\$ 52,021
LCFF - Decreased ADA from 95% to 94.8%	\$ (101,405)	Special Education	\$ 96,941
Contributions	\$ 210,907	Lottery	\$ 65,955
		Local Donations	\$ 84,416
Salaries & Benefits	\$ 72,929	Routine Adjustments	\$ 15,616
Routine Adjustments	\$ 72,929	Contributions	\$ (210,907)
Materials and Supplies	\$ (31,233)	Salaries & Benefits	\$ 32,990
Routine Adjustments	\$ (31,233)	Routine Adjustments	\$ 32,990
Other Services	\$ 47,631	Materials and Supplies	\$ (862)
Routine Adjustments	\$ 47,631	Routine Adjustments	\$ (862)
		Other Services & Capital Outlay	\$ 64,133
		Routine Adjustments	\$ 64,133



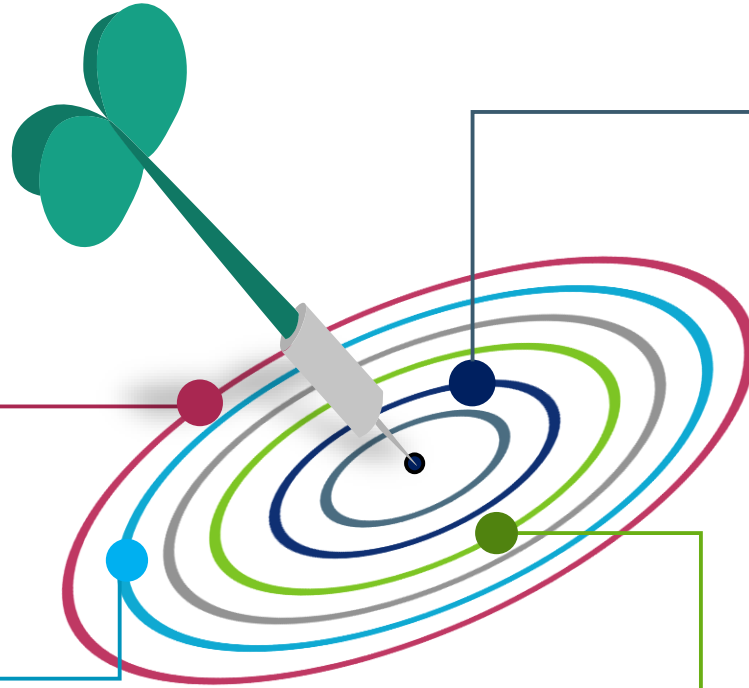
Multiyear Projections

Multiyear projections are required by Assembly Bill (AB) 1200 and AB 2756

Projections are anchored in reliable information as of the date of the projection

Projections will change any time the underlying factors change

Projections must be documented, because they will change



WCSD Multiyear Projections - Based on Governor's Budget Assumptions

B - 95% ADA + .76% COLA	Estimated Actuals			Original Budget			Year 2			Year 3		
	2023-24			2024-25			2025-26			2026-27		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES					3.25%			3.25%			3.25%	
LCFF Source (8010-8099)	\$ 37,886,341	\$ 1,336,949	\$ 39,223,290	\$ 39,229,351	\$ 1,232,168	\$ 40,461,519	\$ 41,302,568	\$ 1,232,168	\$ 42,534,736	\$ 42,567,822	\$ 1,232,168	\$ 43,799,990
Federal Revenues (8100-8299)	\$ -	\$ 1,184,137	\$ 1,184,137	\$ -	\$ 1,157,088	\$ 1,157,088	\$ -	\$ 1,157,088	\$ 1,157,088	\$ -	\$ 1,157,088	\$ 1,157,088
Other State Revenues (8300-8599)	\$ 1,032,591	\$ 4,388,037	\$ 5,420,628	\$ 1,046,000	\$ 4,019,862	\$ 5,065,862	\$ 1,046,000	\$ 4,171,869	\$ 5,217,869	\$ 1,046,000	\$ 4,370,323	\$ 5,416,323
Other Local Revenues	\$ 273,073	\$ 3,923,994	\$ 4,197,067	\$ 281,383	\$ 3,723,643	\$ 4,005,026	\$ 281,383	\$ 3,723,643	\$ 4,005,026	\$ 281,383	\$ 3,723,643	\$ 4,005,026
Transfers In	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
Contributions	\$ (6,371,648)	\$ 6,371,648	\$ -	\$ (6,770,026)	\$ 6,770,026	\$ -	\$ (6,770,026)	\$ 6,770,026	\$ -	\$ (6,770,026)	\$ 6,770,026	\$ -
	\$ 32,885,357	\$ 17,204,765	\$ 50,090,123	\$ 33,851,708	\$ 16,902,787	\$ 50,754,495	\$ 35,924,925	\$ 17,054,794	\$ 52,979,719	\$ 37,190,179	\$ 17,253,248	\$ 54,443,427
EXPENDITURES												
Certificated Salaries	\$ 18,665,884	\$ 4,321,008	\$ 22,986,892	\$ 18,658,490	\$ 4,653,885	\$ 23,312,375	\$ 19,187,508	\$ 4,723,693	\$ 23,911,201	\$ 19,862,546	\$ 4,490,370	\$ 24,352,916
Classified Salaries	\$ 3,831,955	\$ 2,626,170	\$ 6,458,125	\$ 3,945,100	\$ 2,442,085	\$ 6,387,185	\$ 4,004,277	\$ 2,478,716	\$ 6,482,993	\$ 4,064,341	\$ 2,515,897	\$ 6,580,238
Employee Benefits	\$ 7,075,501	\$ 4,447,417	\$ 11,522,918	\$ 7,271,163	\$ 4,333,390	\$ 11,604,553	\$ 7,537,913	\$ 4,521,858	\$ 12,059,770	\$ 7,799,747	\$ 4,442,168	\$ 12,241,914
Books and Supplies	\$ 846,404	\$ 1,314,010	\$ 2,160,413	\$ 792,626	\$ 630,780	\$ 1,423,406	\$ 816,563	\$ 649,830	\$ 1,466,393	\$ 838,121	\$ 666,985	\$ 1,505,106
Services, Other Operating Expenses	\$ 3,460,961	\$ 6,655,087	\$ 10,116,048	\$ 2,974,778	\$ 5,531,677	\$ 8,506,455	\$ 3,164,616	\$ 5,595,714	\$ 8,760,330	\$ 3,248,162	\$ 5,743,440	\$ 8,991,602
Capital Outlay	\$ -	\$ 82,562	\$ 82,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo (Cafeteria - Fund 13)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 33,880,705	\$ 19,446,253	\$ 53,326,959	\$ 33,642,157	\$ 17,591,817	\$ 51,233,974	\$ 34,710,877	\$ 17,969,810	\$ 52,680,687	\$ 35,812,916	\$ 17,858,860	\$ 53,671,776
CHANGE IN FUND BALANCE	\$ (995,348)	\$ (2,241,488)	\$ (3,236,836)	\$ 209,551	\$ (689,030)	\$ (479,479)	\$ 1,214,048	\$ (915,016)	\$ 299,033	\$ 1,377,263	\$ (605,612)	\$ 771,651
FUND BALANCE, RESERVES												
Beginning Balance, July 1	\$ 4,698,455	\$ 5,848,244	\$ 10,546,698	\$ 3,703,107	\$ 3,606,756	\$ 7,309,862	\$ 3,912,658	\$ 2,917,726	\$ 6,830,383	\$ 5,126,706	\$ 2,002,710	\$ 7,129,416
General Fund Balance, June 30	\$ 3,703,107	\$ 3,606,756	\$ 7,309,862	\$ 3,912,658	\$ 2,917,726	\$ 6,830,383	\$ 5,126,706	\$ 2,002,710	\$ 7,129,416	\$ 6,503,969	\$ 1,397,098	\$ 7,901,067
Fund 17 Balance			\$ 1,686,066			1,659,066			\$ 1,640,686			\$ 1,623,266
Reserves - <i>Unrestricted</i> General Fund Ending Fund Balance as % of Current Year Expenditures			6.88%			7.57%			9.67%			12.05%
Reserves - <i>Unrestricted</i> General Fund plus Fund 17			10.04%			10.81%			12.78%			15.08%

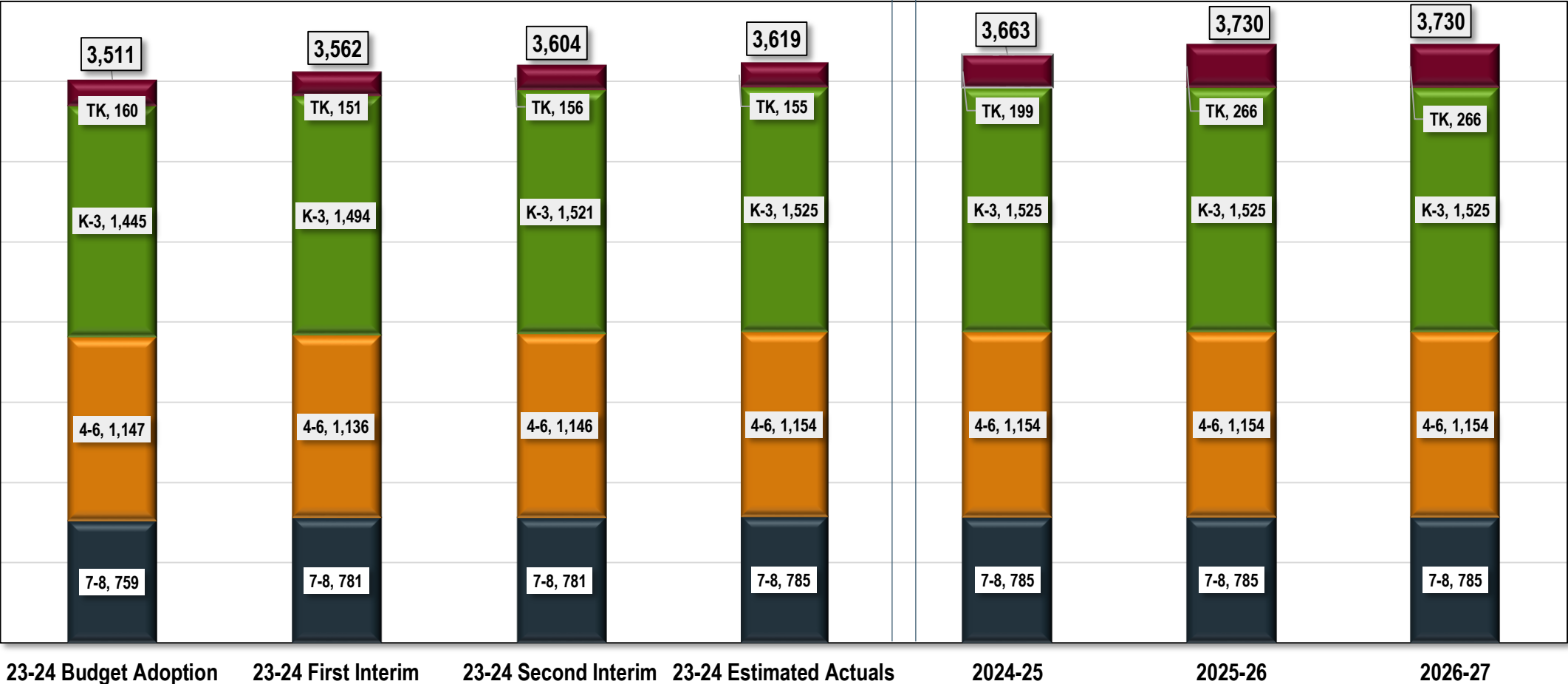
SSC Financial Projection Dartboard, as of 01/31/2024

Planning Factors				
		2024-25	2025-26	2026-27
DOF Planning COLA		.76%	2.73%	3.11%
California CPI ¹		2.83%	2.70%	2.72%
CalSTRS ² Employer Rate		19.10%	19.10%	19.10%
CalPERS ³ Employer Rate		27.05%%	28.50%	28.90%
California Lottery	Unrestricted per ADA	\$177	\$177	\$177
	Restricted per ADA	\$72	\$72	\$72
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$38.10	\$39.14	\$40.36
	Grades 9-12 per ADA	\$73.39	\$75.39	\$77.73

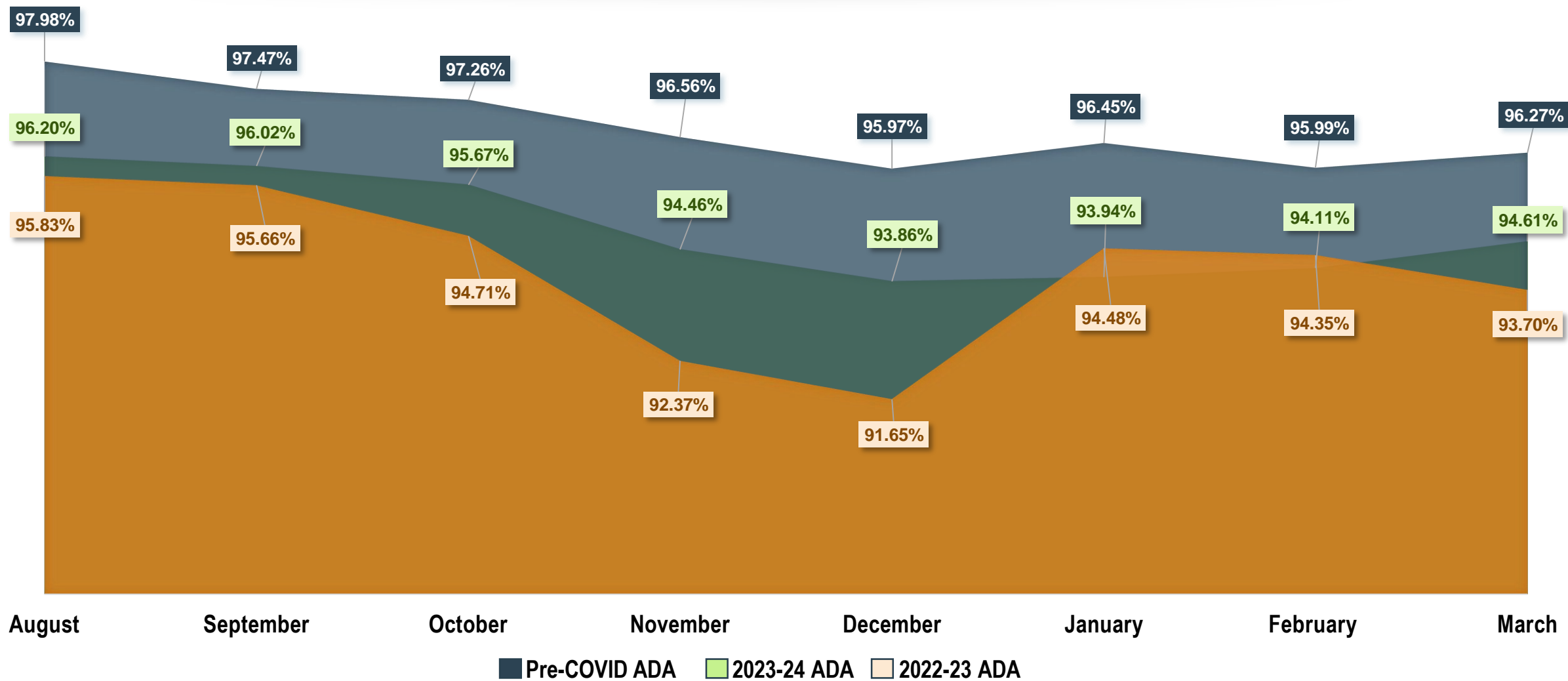


Enrollment & Funded ADA Projections

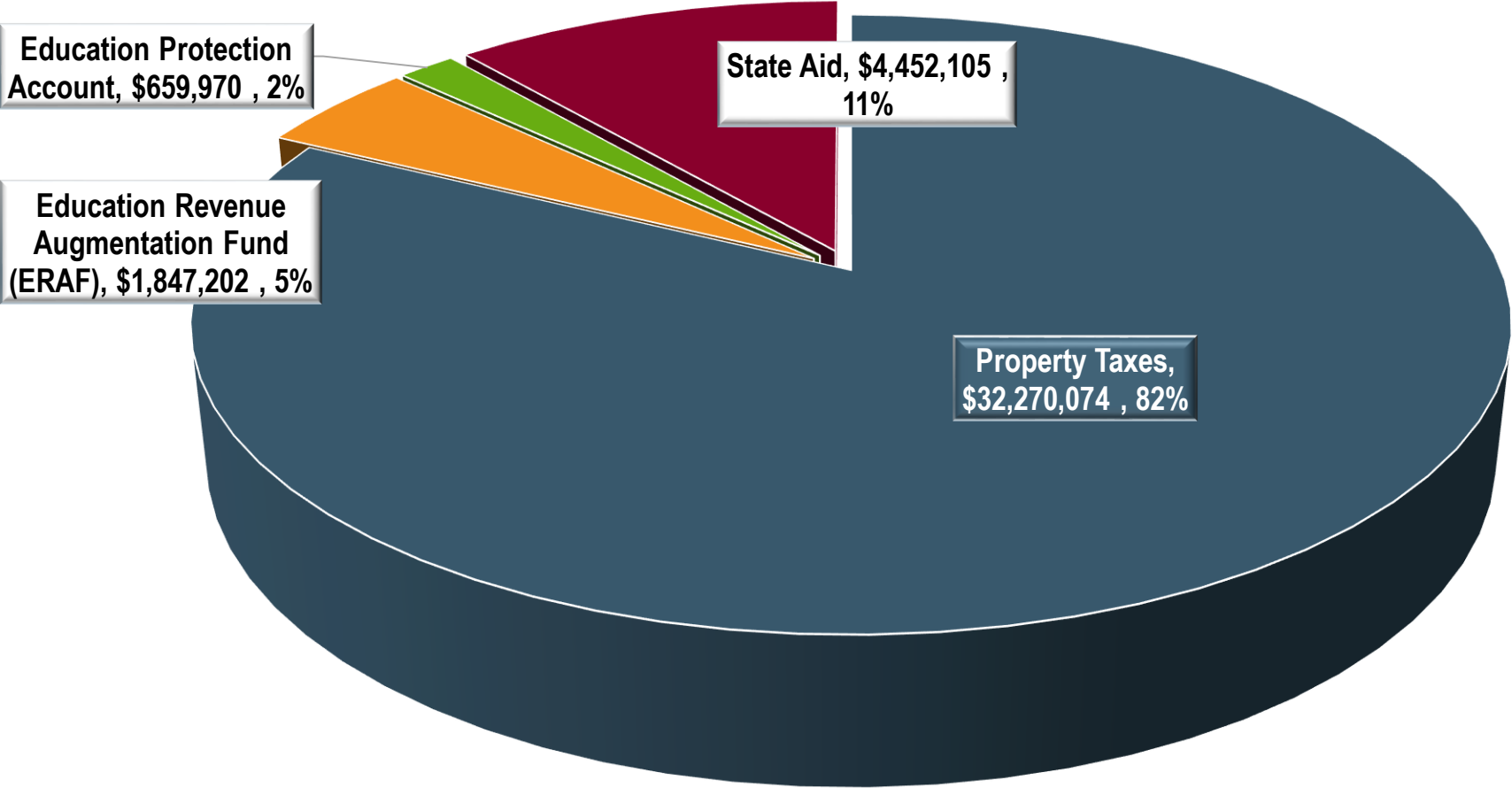
- TK Growth through 2025-26 @ 84% Demographic Reports Target. All other grades projected flat.



Average Daily Attendance Projected at 95%



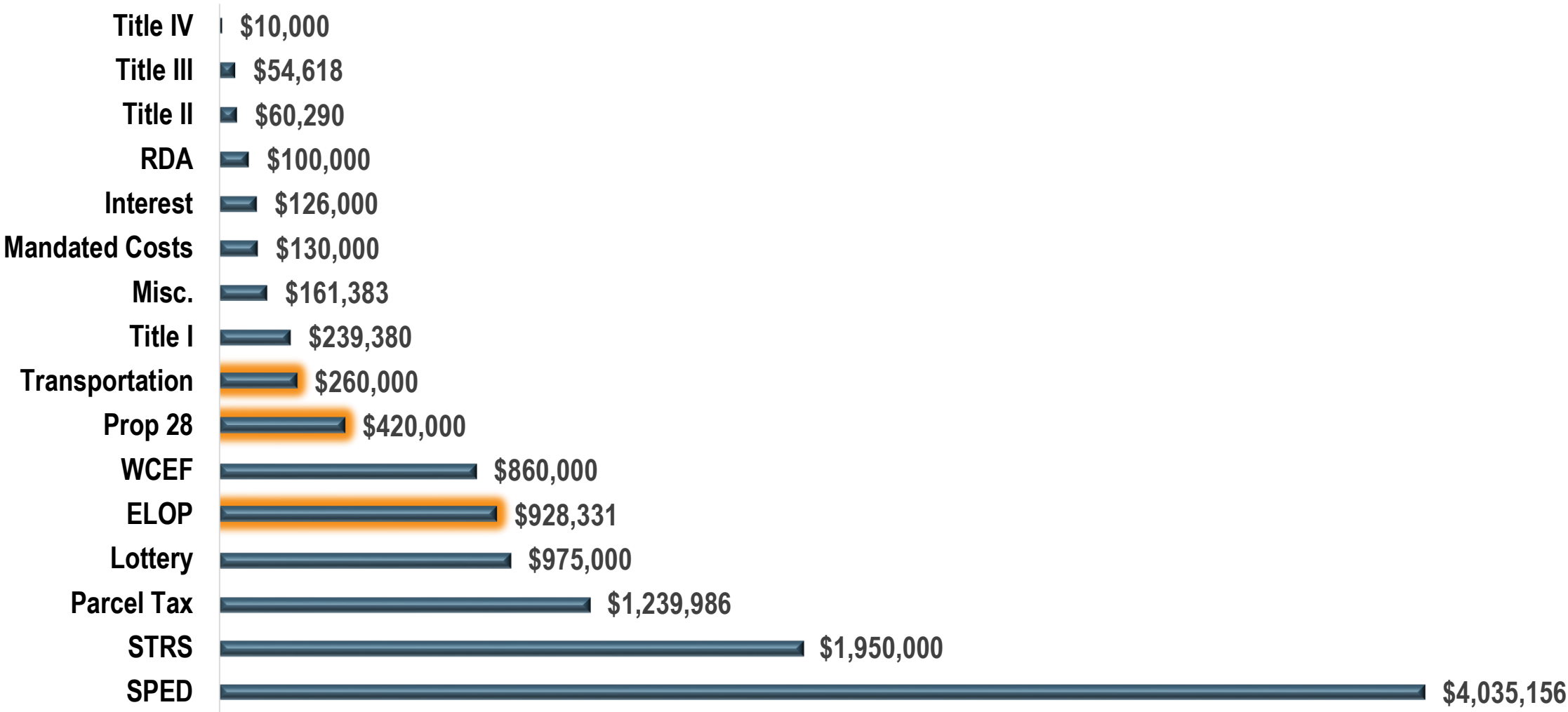
2024-25 LCFF REVENUES \$39,229,351



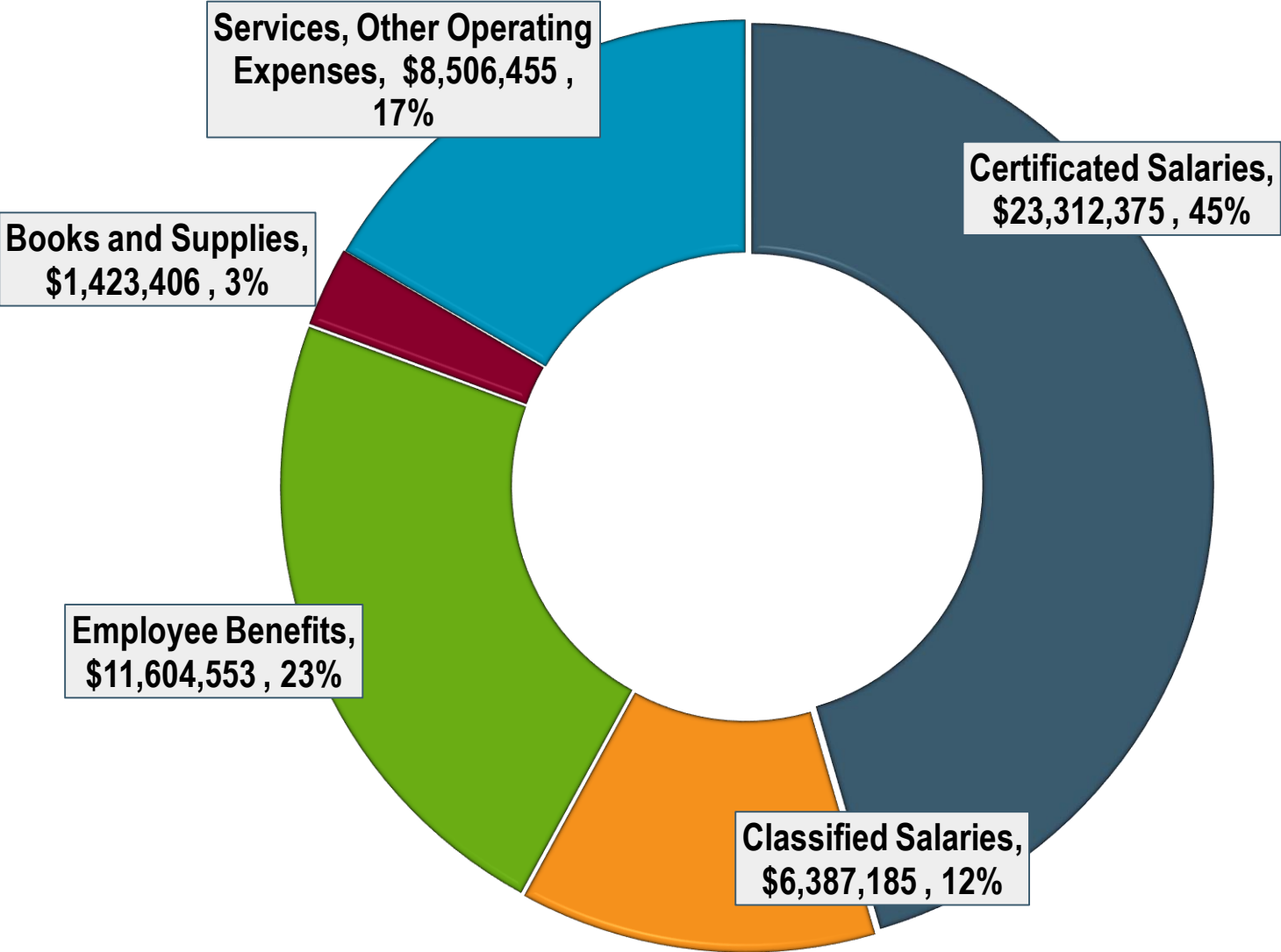
■ Property Taxes ■ Education Revenue Augmentation Fund (ERAF) ■ Education Protection Account ■ State Aid



2024-25 All Other Revenues \$11,550,144



2024-25 Expenditures \$51,233,974



Staffing	
81% of Budget	335 FTE

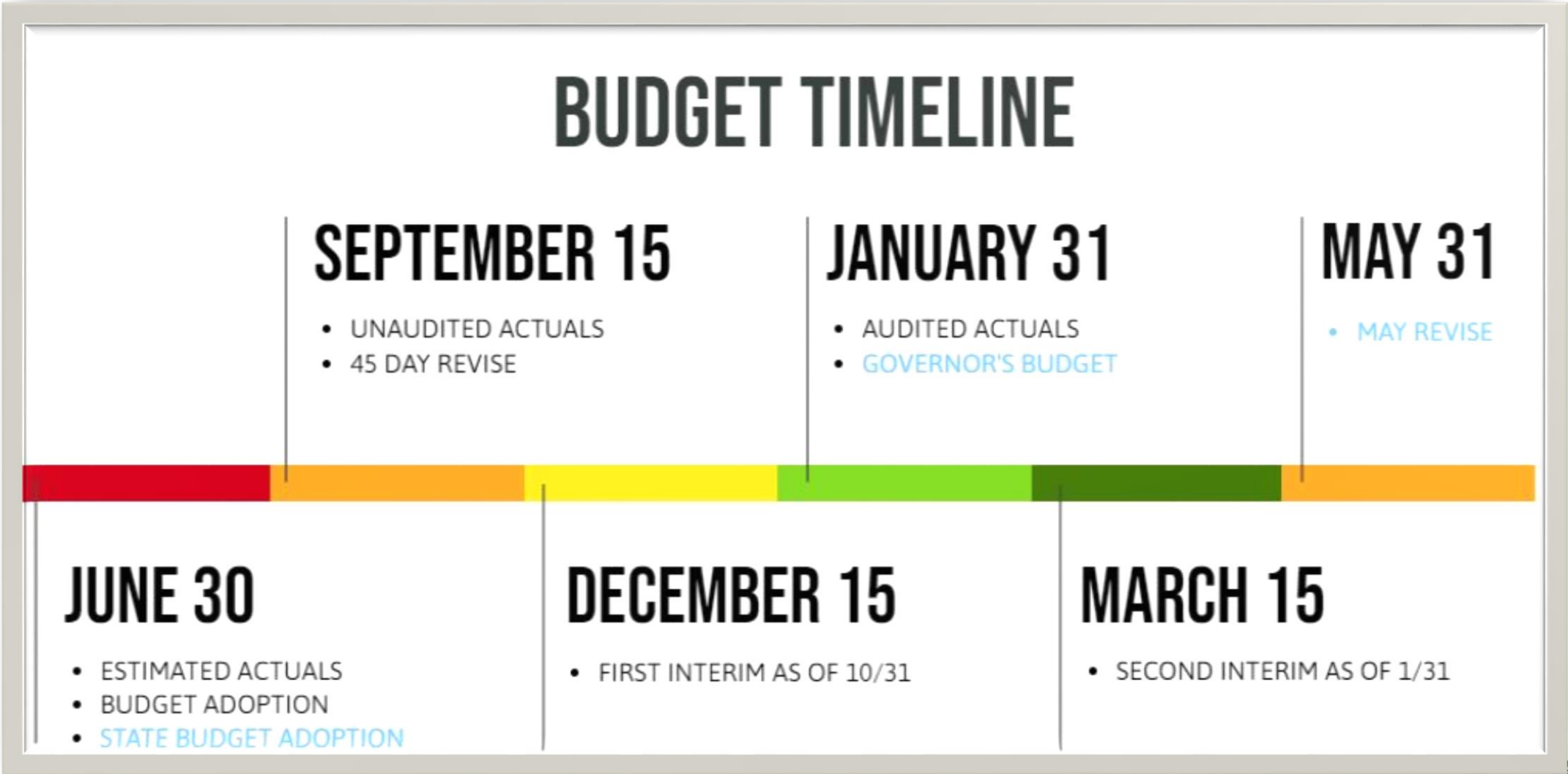


All Other Funds

	Fund 13	Fund 17	Fund 21	Fund 25	Fund 40	Fund 51
Revenues	\$2,365,000	\$25,000	\$300,000	\$480,000	\$6,000	\$6,653,549
Expenses	\$2,316,322	\$65,000	\$396,060	\$150,000	\$0	\$8,477,196
Excess/Deficiency	\$48,678	(\$40,000)	(\$96,060)	\$330,000	\$6,000	(\$1,823,647)
Beginning Balance July 1, 2024	\$1,388,245	\$1,686,066	\$8,507,099	\$407,022	\$287,669	\$5,286,760
Ending Balance June 30, 2025	\$1,436,993	\$1,646,066	\$8,411,039	\$737,022	\$293,669	\$3,463,113



Next Steps – State Enacted Budget; 45 Day Revise



WCSD Multiyear Projections - Based on Governor's Budget Assumptions

B - 95% ADA + .76% COLA	Estimated Actuals			Original Budget			Year 2			Year 3		
	2023-24			2024-25			2025-26			2026-27		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES					3.25%			3.25%			3.25%	
LCFF Source (8010-8099)	\$ 37,886,341	\$ 1,336,949	\$ 39,223,290	\$ 39,229,351	\$ 1,232,168	\$ 40,461,519	\$ 41,302,568	\$ 1,232,168	\$ 42,534,736	\$ 42,567,822	\$ 1,232,168	\$ 43,799,990
Federal Revenues (8100-8299)	\$ -	\$ 1,184,137	\$ 1,184,137	\$ -	\$ 1,157,088	\$ 1,157,088	\$ -	\$ 1,157,088	\$ 1,157,088	\$ -	\$ 1,157,088	\$ 1,157,088
Other State Revenues (8300-8599)	\$ 1,032,591	\$ 4,388,037	\$ 5,420,628	\$ 1,046,000	\$ 4,019,862	\$ 5,065,862	\$ 1,046,000	\$ 4,171,869	\$ 5,217,869	\$ 1,046,000	\$ 4,370,323	\$ 5,416,323
Other Local Revenues	\$ 273,073	\$ 3,923,994	\$ 4,197,067	\$ 281,383	\$ 3,723,643	\$ 4,005,026	\$ 281,383	\$ 3,723,643	\$ 4,005,026	\$ 281,383	\$ 3,723,643	\$ 4,005,026
Transfers In	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
Contributions	\$ (6,371,648)	\$ 6,371,648	\$ -	\$ (6,770,026)	\$ 6,770,026	\$ -	\$ (6,770,026)	\$ 6,770,026	\$ -	\$ (6,770,026)	\$ 6,770,026	\$ -
	\$ 32,885,357	\$ 17,204,765	\$ 50,090,123	\$ 33,851,708	\$ 16,902,787	\$ 50,754,495	\$ 35,924,925	\$ 17,054,794	\$ 52,979,719	\$ 37,190,179	\$ 17,253,248	\$ 54,443,427
EXPENDITURES												
Certificated Salaries	\$ 18,665,884	\$ 4,321,008	\$ 22,986,892	\$ 18,658,490	\$ 4,653,885	\$ 23,312,375	\$ 19,187,508	\$ 4,723,693	\$ 23,911,201	\$ 19,862,546	\$ 4,490,370	\$ 24,352,916
Classified Salaries	\$ 3,831,955	\$ 2,626,170	\$ 6,458,125	\$ 3,945,100	\$ 2,442,085	\$ 6,387,185	\$ 4,004,277	\$ 2,478,716	\$ 6,482,993	\$ 4,064,341	\$ 2,515,897	\$ 6,580,238
Employee Benefits	\$ 7,075,501	\$ 4,447,417	\$ 11,522,918	\$ 7,271,163	\$ 4,333,390	\$ 11,604,553	\$ 7,537,913	\$ 4,521,858	\$ 12,059,770	\$ 7,799,747	\$ 4,442,168	\$ 12,241,914
Books and Supplies	\$ 846,404	\$ 1,314,010	\$ 2,160,413	\$ 792,626	\$ 630,780	\$ 1,423,406	\$ 816,563	\$ 649,830	\$ 1,466,393	\$ 838,121	\$ 666,985	\$ 1,505,106
Services, Other Operating Expenses	\$ 3,460,961	\$ 6,655,087	\$ 10,116,048	\$ 2,974,778	\$ 5,531,677	\$ 8,506,455	\$ 3,164,616	\$ 5,595,714	\$ 8,760,330	\$ 3,248,162	\$ 5,743,440	\$ 8,991,602
Capital Outlay	\$ -	\$ 82,562	\$ 82,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo (Cafeteria - Fund 13)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 33,880,705	\$ 19,446,253	\$ 53,326,959	\$ 33,642,157	\$ 17,591,817	\$ 51,233,974	\$ 34,710,877	\$ 17,969,810	\$ 52,680,687	\$ 35,812,916	\$ 17,858,860	\$ 53,671,776
CHANGE IN FUND BALANCE	\$ (995,348)	\$ (2,241,488)	\$ (3,236,836)	\$ 209,551	\$ (689,030)	\$ (479,479)	\$ 1,214,048	\$ (915,016)	\$ 299,033	\$ 1,377,263	\$ (605,612)	\$ 771,651
FUND BALANCE, RESERVES												
Beginning Balance, July 1	\$ 4,698,455	\$ 5,848,244	\$ 10,546,698	\$ 3,703,107	\$ 3,606,756	\$ 7,309,862	\$ 3,912,658	\$ 2,917,726	\$ 6,830,383	\$ 5,126,706	\$ 2,002,710	\$ 7,129,416
General Fund Balance, June 30	\$ 3,703,107	\$ 3,606,756	\$ 7,309,862	\$ 3,912,658	\$ 2,917,726	\$ 6,830,383	\$ 5,126,706	\$ 2,002,710	\$ 7,129,416	\$ 6,503,969	\$ 1,397,098	\$ 7,901,067
Fund 17 Balance			\$ 1,686,066			1,659,066			\$ 1,640,686			\$ 1,623,266
Reserves - <i>Unrestricted</i> General Fund Ending Fund Balance as % of Current Year Expenditures			6.88%			7.57%			9.67%			12.05%
Reserves - <i>Unrestricted</i> General Fund plus Fund 17			10.04%			10.81%			12.78%			15.08%



Thank You!



District: _____
CDS #: _____

Adopted Budget
2024-25 Budget Attachment
Balances in Excess of Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances			Reference
Form	Fund	2024-25 Budget	Resource 0000-1999, Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$3,912,658.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$1,646,066.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$5,558,724.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4 (enter % from line B-4 of 01CS)
Less District Minimum Reserve for Economic Uncertainties		\$1,537,017.00	Form 01CS Line 10B-7 (enter the \$ from line 7 of 01CS)
Remaining Balance to Substantiate Need		\$4,021,707.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2024-25 Budget	Description of Need
01	General Fund/County School Service Fund	\$3,912,658.00	Board Fund Balance Policy requiring available reserves of at least 15-19% (high 'teens) of total general fund expenditures
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$109,049.00	Board Fund Balance Policy requiring available reserves of at least 15-19% (high 'teens) of total general fund expenditures
Total of Substantiated Needs		\$4,021,707.00	
Remaining Unsubstantiated Balance		\$0.00	Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

Budget, July 1
FINANCIAL REPORTS
2024-25 Budget
School District Certification

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 960 Ygnacio Valley Road Walnut Creek, CA 94596

Date: 04/30/2024

Adoption Date: 06/03/2024

Signed: _____

Sarah Salach

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 960 Ygnacio Valley Road
Walnut Creek, CA 94596

Date: 04/30/2024

Time: 6:00 PM

Contact person for additional information on the budget reports:

Name: VINCENT MORALES

Title: CHIEF BUSINESS OFFICIAL

Telephone: 9259446850X2010

E-mail: vmorales@walnutcreeksd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X X X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X X X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/03/2024
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

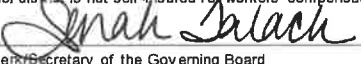
Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

X This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

CCCSIG

This school district is not self-insured for workers' compensation claims.

Signed


Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 05/13/2024

For additional information on this certification, please contact:

Name: Vincent Morales
Title: Chief Business Official
Telephone: 925-944-6850 x 2010
E-mail: v.morales@walnutcreeksd.org

WALNUT CREEK SCHOOL DISTRICT



2023-24 Estimated Actuals
&
2024-25 Original Budget

PRESENTED May 13, 2024

SECTION I

EXECUTIVE SUMMARY

Walnut Creek School District
2024-25 Proposed Budget Report and Multi-Year Fiscal Projection

Public Hearing – May 13, 2024

Adoption – June 3, 2024

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only the initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget. With the understanding that changing assumptions directly change the financial outlook of the District, the State requires all school districts to report their budget for the current year, as well as two subsequent years as follows:

Budget	Current Data	Approved
Adopted	Prior to Fiscal Year	By June 30
*Revised Budget	State Budget Adopted	August 15
1st Interim	July 1 to October 31	December 15
2nd Interim	July 1 to January 31	March 15
*3rd Interim		
For Qualified or Negative	July 1 to April 30	June 1
Certifications		
Unaudited Actuals	July 1 to June 30	September 15

As the public hearing date was set for May 13, 2024, the assumptions outlined in the May Revision of the state budget have yet to be released. Consequently, the assumptions from the January 2024 Governor's Budget are being utilized, with an expectation of a 45-day revision period following the state's budget enactment later in the summer.

Budget Development Key Guidance

Growing Concerns Over Larger Than Projected Deficits

On January 10, 2024, Governor Gavin Newsom released the proposed state budget for 2024-25. The Governor's Budget revealed that state tax collections for 2022-23, which were delayed until October and November 2023, were approximately \$43 billion lower than anticipated. As a result, the state has an estimated \$37.9 billion budget deficit. The budget addresses this deficit by reserve draw-downs, spending reductions, new revenue proposals, internal borrowing, funding delays, fund shifts, and deferrals. The governor does not propose significant reductions to education programs, but the proposed cost-of-living adjustment (COLA) at .76% is significantly less than in recent years.

The Governor's Budget fully funds the estimated COLA and avoids cuts to ongoing education programs. However, it's important for LEAs to note the \$37.9 billion state budget deficit for the

2024-25 fiscal year. Additionally, the Proposition 98 minimum guarantee is now \$11 billion lower than previous estimates for the combined years of 2022-23, 2023-24, and 2024-25. The budget addresses this through \$8 billion in accounting shifts from 2022-23 to future years and \$5.7 billion in withdrawals from the Public School System Stabilization Account for 2023-24 and 2024-25. The Legislative Analyst's Office projects revenue to be about \$24 billion lower than the Governor's Budget, which poses a risk of further budget shortfalls. This could lead to cuts in education spending or withdrawals from the Public School System Stabilization Account.

It is noteworthy that the Legislative Analyst's Office (LAO) has recently recommended no funding for COLA for the 2024-25 fiscal year. As we await the state's budget approval, an alternative Multi-Year Plan (MYP) with a zero percent COLA for the upcoming year will be included.

Learning Recovery Emergency Block Grant

The Governor's Budget proposes new restrictions on unencumbered LREBG funds starting in 2024-25. Expenditures paid for with LREBG funds will need to be evidence-based as defined in federal law, and planned expenditures must be based on a formal needs assessment that identifies the students most in need of learning recovery and targets services toward those students.

The proposal further states that LREBG funds "not encumbered as of July 1, 2024, shall be included in the Local Control and Accountability Plan for the period of July 1, 2025, through June 30, 2028." The SBE will be required to update the LCAP instructions accordingly by January 31, 2025.

Reserve Cap

Existing law imposes a 10% cap on the amount local school districts can maintain in their reserves in fiscal years immediately succeeding those in which the education rainy day fund (Public School System Stabilization Account) balance is at least 3% of TK-12 Prop. 98 funding. This condition was met with the 2022-23 deposit amount, triggering the local reserve cap for the 2023-24 fiscal year.

LEAs are afforded two opportunities to adhere to the 10% reserve cap: either at budget adoption or during the 45-day revise. WCSD plans to ensure compliance with the 10% reserve cap during the 45-day budget revision

WCSD Revenues and Expenditures Assumptions

Enrollment, Projection, and ADA

The most significant characteristic for determining District income is the calculation of the average number of students that are in school and in attendance on a daily basis. The State funds school districts based on the amount of students attending school each day, instead of the number of students actually enrolled in school each day. This average daily attendance or ADA is multiplied by the District's Local Control Funding Formula Grade Span Rate per ADA to determine the total Local Control Funding Formula income for the District. Funding is allocated based on the higher of the current year or prior year ADA. ADA should not be confused with enrollment. The official annual enrollment count is taken in October for that school year and is used for staffing and facility needs.

As of April 30, 2024, WCSD's enrollment is 3,619, an increase of 15 students from January 31, 2024, and 199 students compared to last year's enrollment.

2023-24 Enrollment as of April 30, 2024											
Site/Grade	TK	K	1	2	3	4	5	6	7	8	Total
Buena Vista	37	79	74	74	75	82	84				505
Indian Valley	24	52	49	69	70	49	54				367
Murwood	31	74	58	69	54	84	60				430
Parkmead	41	67	74	75	66	75	55				453
Walnut Heights	22	50	68	72	70	73	50				405
Tice Creek		40	45	50	46	42	56	58	47	60	444
WCI								326	320	352	998
District Total	155	362	368	409	381	405	359	384	367	412	3602
NPS			1	2		1	2	2	4	2	14
County Placements				2			1				3
Total	155	362	369	413	381	406	362	386	371	414	3619

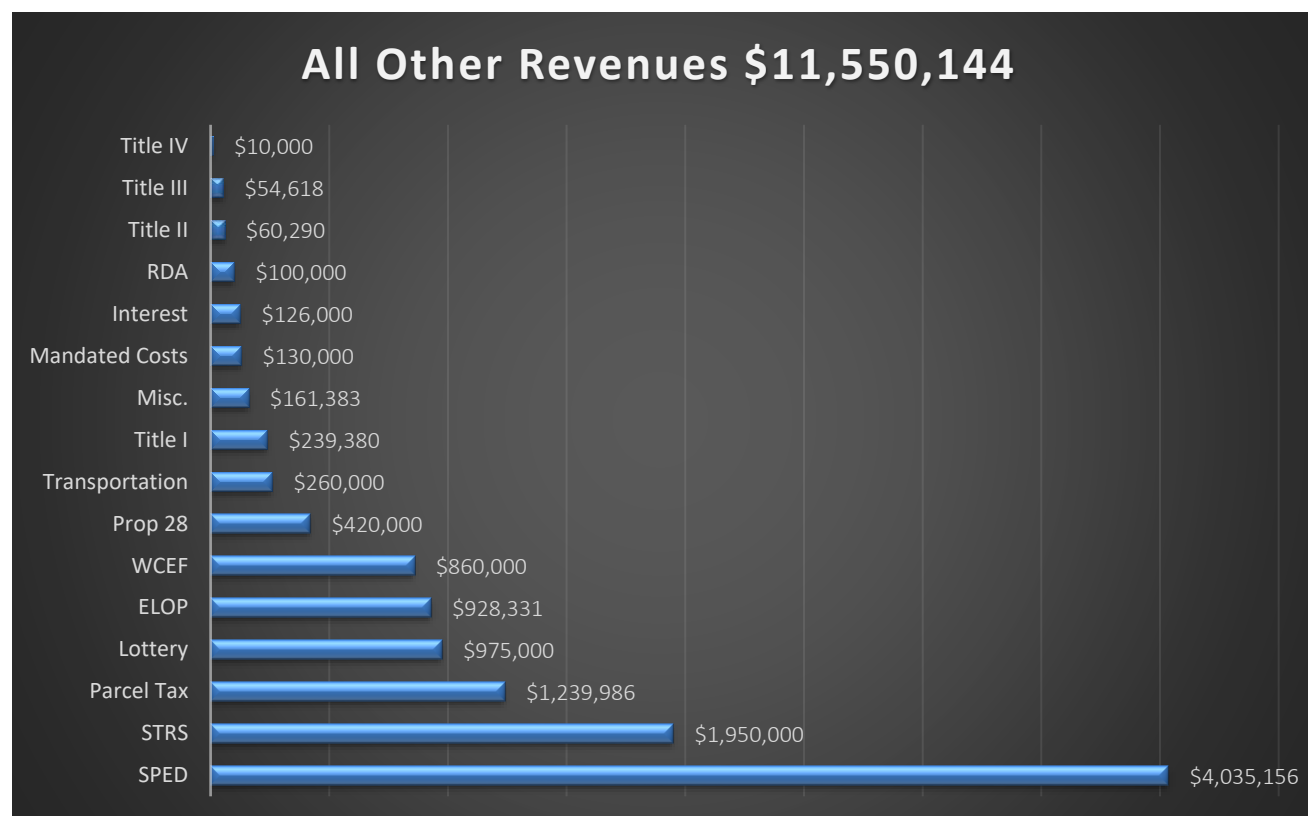
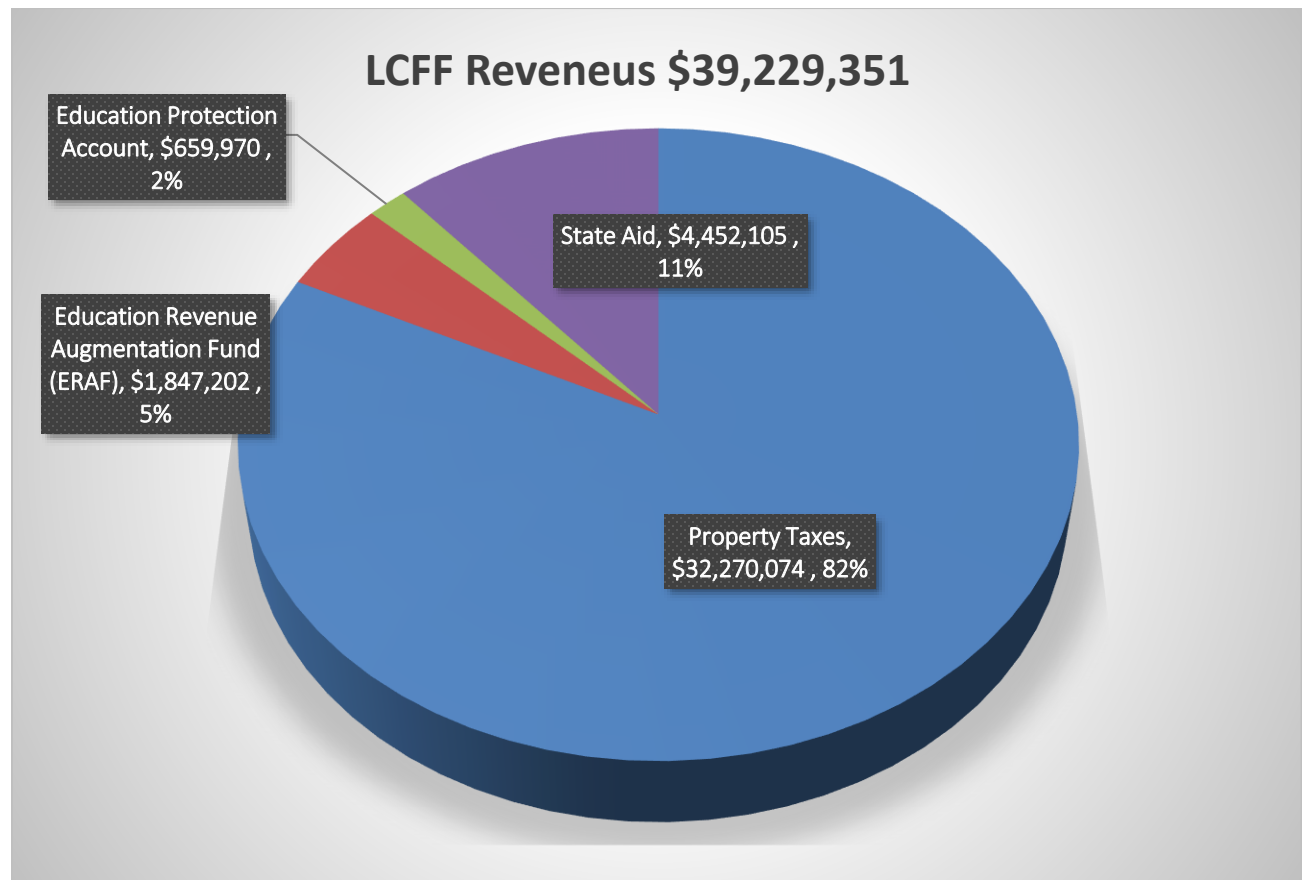
WCSD's TK enrollment this year is 155 and is projected to grow to 260 by 2025-26. This is a conservative projection using only 83.78% of target based on our recent demographics study report.

TK Demographics Study & Projections			
Year	Demographics Study	Actuals/Projection	Factor
2022-23	131	107	Actual
2023-24	185	155	Actual
2024-25	238	199	83.78%
2025-26	318	266	

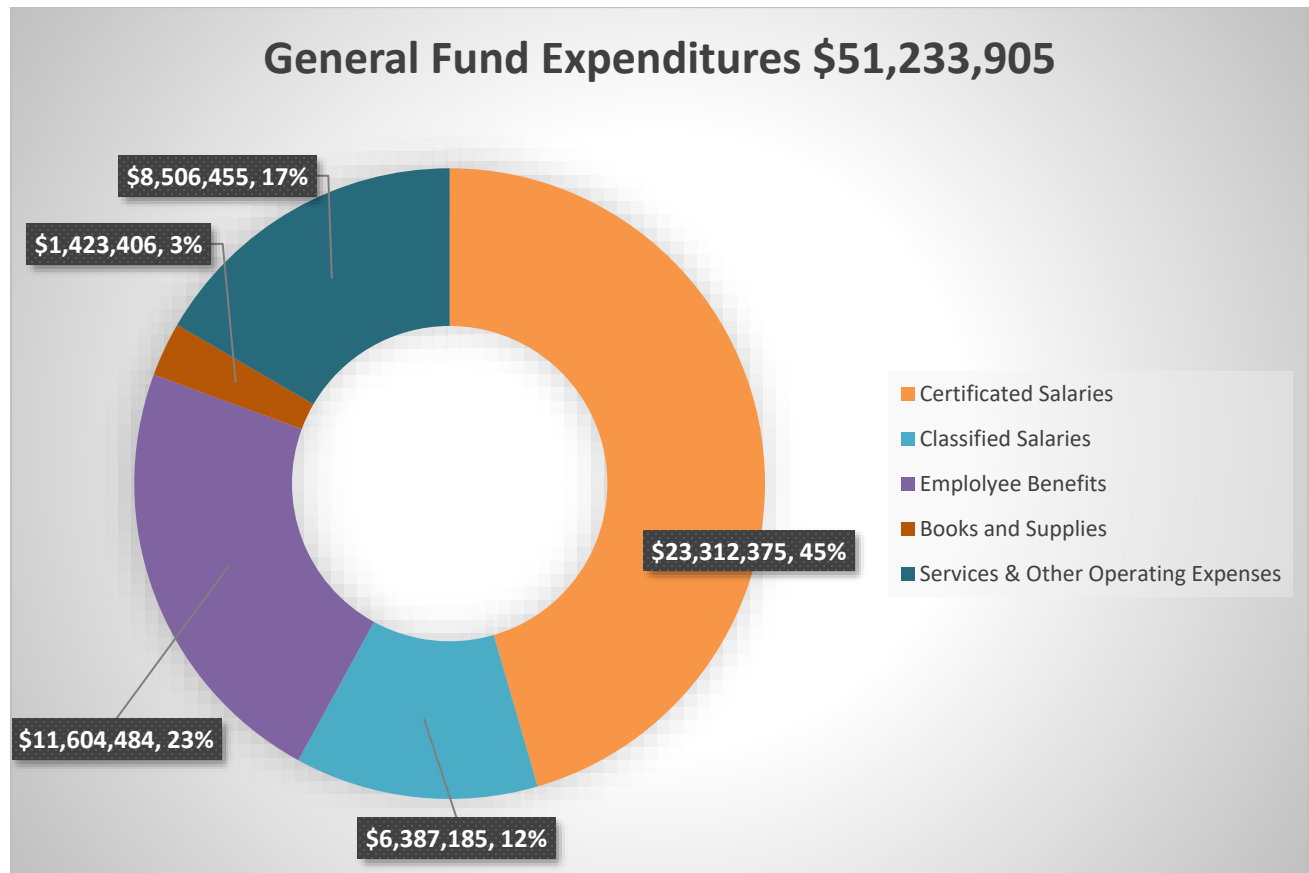
WCSD's P-2 funded ADA has been reported at 94.02% instead of the anticipated 95%, leading to a revenue reduction of \$101K for the current year. WCSD maintains a 95% ADA to project revenues for the next three budget years

School	Actual Enrollment (CALPADS)					Projections			
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Buena Vista	460	465	452	466	505	516	531	531	531
Indian Valley	368	347	334	358	367	374	384	384	384
Murwood	378	367	356	376	430	439	452	452	452
Parkmead	442	435	404	415	453	465	482	482	482
Walnut Heights	414	400	385	403	405	411	421	421	421
Tice Creek	432	429	408	426	444	444	444	444	444
WCI	1050	1015	983	983	998	998	998	998	998
NPS	11	8	6	8	14	14	14	14	14
County Placements	5	5	5	4	3	3	3	3	3
Total Enrollment	3544	3471	3333	3439	3619	3663	3730	3730	3730
ADA %	96.44%	96.88%	99.36%	96.00%	94.02%	95.00%	95.00%	95.00%	95.00%
ADA	3417.83	3362.53	3311.64	3301.44	3402.59	3479.85	3543.50	3543.50	3543.50
Funded ADA	3219.67	3435.50	3435.50	3363.89	3402.59	3479.85	3543.50	3543.50	3543.50
Funding Method	Prior Year	Current	Prior Year	3-Year Average	Current Year	Current Year	Current Year	Current Year	Current Year

General Fund Revenue Components:



The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 81% of the General Fund budget.



General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Restricted Resource	Contribution Amount
Special Education	\$5,046,011
RRMA	\$1,499,794
Prop 28	\$121,605
Federal Title Grants	\$84,616
Total	\$6,770,026

General Fund Summary

The District's 2024-25 Unrestricted General Fund projects a surplus of \$209,551 resulting in an estimated ending fund balance of \$3,912,658.

Cash Flow

The District is anticipating having positive monthly cash balances during the 2024-25 school year. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

Multi-Year Projection

General Planning Factors: Illustrated below are the latest factors released by the Department of Finance (DOF) that districts are expected to utilize as planning factors:

LCFF PLANNING FACTORS					
Factor	2023-24 ¹	2024-25	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	0.76%	2.73%	3.11%	3.17%

LCFF GRADE SPAN FACTORS FOR 2024-25				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Statutory COLA of 0.76%	\$75	\$77	\$79	\$91
2024-25 Base Grants	\$9,994	\$10,146	\$10,446	\$12,106
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,039	—	—	\$315
2024-25 Adjusted Base Grants ²	\$11,033	\$10,146	\$10,446	\$12,421
Transitional Kindergarten (TK) Add-On ³	\$3,067	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors	2023-24	2024-25	2025-26	2026-27	2027-28	
California CPI	3.36%	2.83%	2.70%	2.72%	2.72%	
California Lottery	Unrestricted per ADA	\$177	\$177	\$177	\$177	\$177
	Restricted per ADA	\$72	\$72	\$72	\$72	\$72
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$37.81	\$38.10	\$39.14	\$40.36	\$41.64
	Grades 9-12 per ADA	\$72.84	\$73.39	\$75.39	\$77.73	\$80.19
Mandate Block Grant (Charter) ⁴	Grades K-8 per ADA	\$19.85	\$20.00	\$20.55	\$21.19	\$21.86
	Grades 9-12 per ADA	\$55.17	\$55.59	\$57.11	\$58.89	\$60.76
Interest Rate for Ten-Year Treasuries	4.16%	3.68%	3.50%	3.60%	3.60%	
CalSTRS Employer Rate ⁵	19.10%	19.10%	19.10%	19.10%	19.10%	
CalPERS Employer Rate ⁵	26.68%	27.80%	28.50%	28.90%	30.30%	
Unemployment Insurance Rate ⁶	0.05%	0.05%	0.05%	0.05%	0.05%	
Minimum Wage ⁷	\$16.00	\$16.50	\$16.90	\$17.30	\$17.70	

Illustrated below is the Multi-Year Projections for the 2024-25 Budget.

B - 95% ADA + .76% COLA	Estimated Actuals			Original Budget			Year 2			Year 3		
	2023-24			2024-25			2025-26			2026-27		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES												
LCFF Source (8010-8099)	\$ 37,886,341	\$ 1,336,949	\$ 39,223,290	\$ 39,229,351	\$ 1,322,168	\$ 40,551,519	\$ 41,302,568	\$ 1,322,168	\$ 42,624,736	\$ 42,567,822	\$ 1,322,168	\$ 43,889,990
Federal Revenues (8100-8299)	\$ -	\$ 1,184,137	\$ 1,184,137	\$ -	\$ 1,157,088	\$ 1,157,088	\$ -	\$ 1,157,088	\$ 1,157,088	\$ -	\$ 1,157,088	\$ 1,157,088
Other State Revenues (8300-8599)	\$ 1,032,591	\$ 4,388,037	\$ 5,420,628	\$ 1,046,000	\$ 4,019,862	\$ 5,065,862	\$ 1,046,000	\$ 4,175,451	\$ 5,221,451	\$ 1,046,000	\$ 4,378,579	\$ 5,424,579
Other Local Revenues	\$ 273,073	\$ 3,923,994	\$ 4,197,067	\$ 281,383	\$ 3,723,643	\$ 4,005,026	\$ 281,383	\$ 3,723,643	\$ 4,005,026	\$ 281,383	\$ 3,723,643	\$ 4,005,026
Transfers In	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
Contributions	\$ (6,371,648)	\$ 6,371,648	\$ -	\$ (6,770,026)	\$ 6,770,026	\$ -	\$ (6,770,026)	\$ 6,770,026	\$ -	\$ (6,770,026)	\$ 6,770,026	\$ -
	\$ 32,885,357	\$ 17,204,765	\$ 50,090,123	\$ 33,851,708	\$ 16,992,787	\$ 50,844,495	\$ 35,924,925	\$ 17,148,376	\$ 53,073,301	\$ 37,190,179	\$ 17,351,504	\$ 54,541,683
EXPENDITURES												
Certificated Salaries	\$ 18,665,884	\$ 4,321,008	\$ 22,986,892	\$ 18,658,490	\$ 4,653,885	\$ 23,312,375	\$ 19,187,508	\$ 4,723,693	\$ 23,911,201	\$ 19,862,546	\$ 4,490,370	\$ 24,352,916
Classified Salaries	\$ 3,831,955	\$ 2,626,170	\$ 6,458,125	\$ 3,945,100	\$ 2,442,085	\$ 6,387,185	\$ 4,004,277	\$ 2,478,716	\$ 6,482,993	\$ 4,064,341	\$ 2,515,897	\$ 6,580,238
Employee Benefits	\$ 7,075,501	\$ 4,447,417	\$ 11,522,918	\$ 7,271,163	\$ 4,333,321	\$ 11,604,484	\$ 7,537,913	\$ 4,521,787	\$ 12,059,700	\$ 7,799,747	\$ 4,442,095	\$ 12,241,842
Books and Supplies	\$ 846,404	\$ 1,300,940	\$ 2,147,343	\$ 792,626	\$ 630,780	\$ 1,423,406	\$ 816,563	\$ 649,830	\$ 1,466,393	\$ 838,121	\$ 666,985	\$ 1,505,106
Services, Other Operating Expenses	\$ 3,460,961	\$ 6,655,087	\$ 10,116,048	\$ 2,974,778	\$ 5,531,677	\$ 8,506,455	\$ 3,164,616	\$ 5,595,714	\$ 8,760,330	\$ 3,248,162	\$ 5,743,440	\$ 8,991,602
Capital Outlay	\$ -	\$ 82,562	\$ 82,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo (Cafeteria - Fund 13)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 33,880,705	\$ 19,433,183	\$ 53,313,889	\$ 33,642,157	\$ 17,591,748	\$ 51,233,905	\$ 34,710,877	\$ 17,969,740	\$ 52,680,616	\$ 35,812,916	\$ 17,858,787	\$ 53,671,704
CHANGE IN FUND BALANCE	\$ (995,348)	\$ (2,228,418)	\$ (3,223,766)	\$ 209,551	\$ (598,961)	\$ (389,410)	\$ 1,214,048	\$ (821,364)	\$ 392,684	\$ 1,377,263	\$ (507,283)	\$ 869,980
FUND BALANCE, RESERVES												
Beginning Balance, July 1	\$ 4,698,455	\$ 5,848,244	\$ 10,546,698	\$ 3,703,107	\$ 3,619,826	\$ 7,322,932	\$ 3,912,658	\$ 3,020,865	\$ 6,933,522	\$ 5,126,706	\$ 2,199,501	\$ 7,326,207
General Fund Balance, June 30	\$ 3,703,107	\$ 3,619,826	\$ 7,322,932	\$ 3,912,658	\$ 3,020,865	\$ 6,933,522	\$ 5,126,706	\$ 2,199,501	\$ 7,326,207	\$ 6,503,969	\$ 1,692,217	\$ 8,196,186
Fund 17 Balance		\$ 1,686,066				\$ 1,646,066			\$ 1,627,320			\$ 1,609,513
Reserves - Unrestricted General Fund Ending Fund Balance as % of Current Year Expenditures			6.88%			7.57%			9.67%			12.05%
Reserves - Unrestricted General Fund plus Fund 17			10.04%			10.78%			12.75%			15.05%

Illustrated below is an alternative Multi-Year Projections for the 2024-25 Budget, assuming zero% funded COLA for 2024-25, 2.73% in 2025-26, and 3.11% in 2026-27.

D - 95% ADA + ZERO COLA	Estimated Actuals			Original Budget			Year 2			Year 3		
	2023-24			2024-25			2025-26			2026-27		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES												
LCFF Source (8010-8099)	\$ 37,886,341	\$ 1,336,949	\$ 39,223,290	\$ 38,934,838	\$ 1,322,168	\$ 40,257,006	\$ 40,991,435	\$ 1,322,168	\$ 42,313,603	\$ 42,248,444	\$ 1,322,168	\$ 43,570,612
Federal Revenues (8100-8299)	\$ -	\$ 1,184,137	\$ 1,184,137	\$ -	\$ 1,157,088	\$ 1,157,088	\$ -	\$ 1,157,088	\$ 1,157,088	\$ -	\$ 1,157,088	\$ 1,157,088
Other State Revenues (8300-8599)	\$ 1,032,591	\$ 4,388,037	\$ 5,420,628	\$ 1,046,000	\$ 4,019,862	\$ 5,065,862	\$ 1,046,000	\$ 4,175,451	\$ 5,221,451	\$ 1,046,000	\$ 4,378,579	\$ 5,424,579
Other Local Revenues	\$ 273,073	\$ 3,923,994	\$ 4,197,067	\$ 281,383	\$ 3,723,643	\$ 4,005,026	\$ 281,383	\$ 3,723,643	\$ 4,005,026	\$ 281,383	\$ 3,723,643	\$ 4,005,026
Transfers In	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
Contributions	\$ (6,371,648)	\$ 6,371,648	\$ -	\$ (6,770,026)	\$ 6,770,026	\$ -	\$ (6,770,026)	\$ 6,770,026	\$ -	\$ (6,770,026)	\$ 6,770,026	\$ -
	\$ 32,885,357	\$ 17,204,765	\$ 50,090,123	\$ 33,557,195	\$ 16,992,787	\$ 50,549,982	\$ 35,613,792	\$ 17,148,376	\$ 52,762,168	\$ 36,870,801	\$ 17,351,504	\$ 54,222,305
EXPENDITURES												
Certificated Salaries	\$ 18,665,884	\$ 4,321,008	\$ 22,986,892	\$ 18,658,490	\$ 4,653,885	\$ 23,312,375	\$ 19,187,508	\$ 4,723,693	\$ 23,911,201	\$ 19,862,546	\$ 4,490,370	\$ 24,352,916
Classified Salaries	\$ 3,831,955	\$ 2,626,170	\$ 6,458,125	\$ 3,945,100	\$ 2,442,085	\$ 6,387,185	\$ 4,004,277	\$ 2,478,716	\$ 6,482,993	\$ 4,064,341	\$ 2,515,897	\$ 6,580,238
Employee Benefits	\$ 7,075,501	\$ 4,447,417	\$ 11,522,918	\$ 7,271,163	\$ 4,333,321	\$ 11,604,484	\$ 7,537,913	\$ 4,521,787	\$ 12,059,700	\$ 7,799,747	\$ 4,442,095	\$ 12,241,842
Books and Supplies	\$ 846,404	\$ 1,300,940	\$ 2,147,343	\$ 792,626	\$ 630,780	\$ 1,423,406	\$ 816,563	\$ 649,830	\$ 1,466,393	\$ 838,121	\$ 666,985	\$ 1,505,106
Services, Other Operating Expenses	\$ 3,460,961	\$ 6,655,087	\$ 10,116,048	\$ 2,974,778	\$ 5,531,677	\$ 8,506,455	\$ 3,164,616	\$ 5,595,714	\$ 8,760,330	\$ 3,248,162	\$ 5,743,440	\$ 8,991,602
Capital Outlay	\$ -	\$ 82,562	\$ 82,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo (Cafeteria - Fund 13)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 33,880,705	\$ 19,433,183	\$ 53,313,889	\$ 33,642,157	\$ 17,591,748	\$ 51,233,905	\$ 34,710,877	\$ 17,969,740	\$ 52,680,616	\$ 35,812,916	\$ 17,858,787	\$ 53,671,704
CHANGE IN FUND BALANCE	\$ (995,348)	\$ (2,228,418)	\$ (3,223,766)	\$ (84,962)	\$ (598,961)	\$ (683,923)	\$ 902,915	\$ (821,364)	\$ 81,551	\$ 1,057,885	\$ (507,283)	\$ 550,602
FUND BALANCE, RESERVES												
Beginning Balance, July 1	\$ 4,698,455	\$ 5,848,244	\$ 10,546,698	\$ 3,703,107	\$ 3,619,826	\$ 7,322,932	\$ 3,618,145	\$ 3,020,865	\$ 6,639,009	\$ 4,521,060	\$ 2,199,501	\$ 6,720,561
General Fund Balance, June 30	\$ 3,703,107	\$ 3,619,826	\$ 7,322,932	\$ 3,618,145	\$ 3,020,865	\$ 6,639,009	\$ 4,521,060	\$ 2,199,501	\$ 6,720,561	\$ 5,578,945	\$ 1,692,217	\$ 7,271,162
Fund 17 Balance		\$ 1,686,066				\$ 1,646,066			\$ 1,627,320			\$ 1,609,513
Reserves - Unrestricted General Fund Ending Fund Balance as % of Current Year Expenditures			6.88%			6.99%			8.52%			10.33%
Reserves - Unrestricted General Fund plus Fund 17			10.04%			10.21%			11.60%			13.33%

All Other Funds

The District maintains the following other funds:

- **Fund 13 – Child Nutrition Services.** This fund accounts for revenues and disbursements for the purpose of operating the District Cafeteria Program.
- **Fund 17 – Special Reserves.** This fund may be used as a special reserve fund, unrelated to facilities.
- **Fund 21 – Building Fund.** This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code Section 15146*) and may not be used for any purposes other than those for which the bonds were issued.
- **Fund 25 – Capital Facilities Account Fund.** Fund established to account for the collection of developer fees and expenditures for capital facility projects related to growth.
- **Fund 40 – Special Reserve Fund for Capital Outlay.** This fund is used for the accumulation of General Fund moneys for capital outlay projects (*Education Code Section 42840*).
- **Fund 51 – Bond and Interest Redemption Fund.** This fund is established to account for the tax collection and payment of voter-approved bonds.

Below is the 2024-25 budget for each fund.

2024-25 Budget						
	Fund 13	Fund 17	Fund 21	Fund 25	Fund 40	Fund 51
REVENUES						
Federal Revenues	\$ 600,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenues	\$ 1,700,000.00	\$ -	\$ -	\$ -	\$ -	\$ 14,447.00
Local Revenues	\$ 65,000.00	\$ 25,000.00	\$ 300,000.00	\$ 480,000.00	\$ 6,000.00	\$ 6,639,102.00
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 2,365,000.00	\$ 25,000.00	\$ 300,000.00	\$ 480,000.00	\$ 6,000.00	\$ 6,653,549.00
EXPENSES						
Certificated Salaries	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -
Classified Salaries	\$ 881,199.00	\$ -	\$ 133,610.00	\$ -	\$ -	\$ -
Employee Benefits	\$ 374,123.00	\$ -	\$ 54,519.00	\$ -	\$ -	\$ -
Books and Supplies	\$ 889,500.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -
Other Services/Expenses	\$ 171,500.00	\$ -	\$ 200,000.00	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -
Other Outgo	\$ -	\$ 65,000.00	\$ -	\$ -	\$ -	\$ 8,477,196.00
TOTAL EXPENSES	\$ 2,316,322.00	\$ 65,000.00	\$ 396,129.00	\$ 150,000.00	\$ -	\$ 8,477,196.00
EXCESS/(DEFICIENCY)	\$ 48,678.00	\$ (40,000.00)	\$ (96,129.00)	\$ 330,000.00	\$ 6,000.00	\$ (1,823,647.00)
FUND BALANCE						
Beginning Balance	\$ 1,388,244.97	\$ 1,686,066.07	\$ 8,507,099.04	\$ 407,022.36	\$ 287,669.26	\$ 5,286,760.43
Ending Balance, June 30	\$ 1,436,922.97	\$ 1,646,066.07	\$ 8,410,970.04	\$ 737,022.36	\$ 293,669.26	\$ 3,463,113.43

Conclusion

The projected budget and multi-year projections support that the District is able to meet its financial obligations for the current and subsequent two years. Administration is confident that the District will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the District remains fiscally solvent.

SECTION II

STATE BUDGET FORMS

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	37,886,341.00	1,336,949.00	39,223,290.00	39,229,351.00	1,322,168.00	40,551,519.00	3.4%
2) Federal Revenue		8100-8299	0.00	1,184,137.00	1,184,137.00	0.00	1,157,088.00	1,157,088.00	-2.3%
3) Other State Revenue		8300-8599	1,032,591.25	4,388,037.00	5,420,628.25	1,046,000.00	4,019,862.00	5,065,862.00	-6.5%
4) Other Local Revenue		8600-8799	273,073.00	3,923,994.38	4,197,067.38	281,383.00	3,723,643.00	4,005,026.00	-4.6%
5) TOTAL, REVENUES			39,192,005.25	10,833,117.38	50,025,122.63	40,556,734.00	10,222,761.00	50,779,495.00	1.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	18,665,883.85	4,321,008.00	22,986,891.85	18,658,490.04	4,653,885.00	23,312,375.04	1.4%
2) Classified Salaries		2000-2999	3,831,955.00	2,626,170.00	6,458,125.00	3,945,100.00	2,442,085.00	6,387,185.00	-1.1%
3) Employee Benefits		3000-3999	7,075,501.35	4,447,417.00	11,522,918.35	7,271,163.00	4,333,321.00	11,604,484.00	0.7%
4) Books and Supplies		4000-4999	846,403.70	1,300,939.56	2,147,343.26	792,626.11	630,780.00	1,423,406.11	-33.7%
5) Services and Other Operating Expenditures		5000-5999	3,460,961.16	6,655,086.69	10,116,047.85	2,974,777.85	5,531,677.00	8,506,454.85	-15.9%
6) Capital Outlay		6000-6999	0.00	82,562.00	82,562.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,880,705.06	19,433,183.25	53,313,888.31	33,642,157.00	17,591,748.00	51,233,905.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,311,300.19	(8,600,065.87)	(3,288,765.68)	6,914,577.00	(7,368,987.00)	(454,410.00)	-86.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	65,000.00	0.00	65,000.00	65,000.00	0.00	65,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,371,648.09)	6,371,648.09	0.00	(6,770,026.00)	6,770,026.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,306,648.09)	6,371,648.09	65,000.00	(6,705,026.00)	6,770,026.00	65,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(995,347.90)	(2,228,417.78)	(3,223,765.68)	209,551.00	(598,961.00)	(389,410.00)	-87.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,698,454.59	5,848,243.78	10,546,698.37	3,703,106.69	3,619,826.00	7,322,932.69	-30.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			4,698,454.59	5,848,243.78	10,546,698.37	3,703,106.69	3,619,826.00	7,322,932.69	-30.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,698,454.59	5,848,243.78	10,546,698.37	3,703,106.69	3,619,826.00	7,322,932.69	-30.6%
2) Ending Balance, June 30 (E + F1e)			3,703,106.69	3,619,826.00	7,322,932.69	3,912,657.69	3,020,865.00	6,933,522.69	-5.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,619,826.00	3,619,826.00	0.00	3,020,865.00	3,020,865.00	-16.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	1,537,017.00	0.00	1,537,017.00	New
Unassigned/Unappropriated Amount		9790	3,668,106.69	0.00	3,668,106.69	2,340,640.69	0.00	2,340,640.69	-36.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,235,697.00	0.00	3,235,697.00	4,452,105.00	0.00	4,452,105.00	37.6%
Education Protection Account State Aid - Current Year		8012	681,088.00	0.00	681,088.00	659,970.00	0.00	659,970.00	-3.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	139,145.00	0.00	139,145.00	139,145.00	0.00	139,145.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	970.00	0.00	970.00	970.00	0.00	970.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	29,337,601.00	0.00	29,337,601.00	29,476,750.00	0.00	29,476,750.00	0.5%
Unsecured Roll Taxes		8042	1,014,038.00	0.00	1,014,038.00	1,014,038.00	0.00	1,014,038.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	734,237.00	0.00	734,237.00	734,237.00	0.00	734,237.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,847,202.00	0.00	1,847,202.00	1,847,202.00	0.00	1,847,202.00	0.0%

Description Resource Codes Object Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	896,363.00	0.00	896,363.00	904,934.00	0.00	904,934.00	1.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			37,886,341.00	0.00	37,886,341.00	39,229,351.00	0.00	39,229,351.00	3.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,336,949.00	1,336,949.00	0.00	1,322,168.00	1,322,168.00	-1.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			37,886,341.00	1,336,949.00	39,223,290.00	39,229,351.00	1,322,168.00	40,551,519.00	3.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	731,561.00	731,561.00	0.00	742,762.00	742,762.00	1.5%
Special Education Discretionary Grants		8182	0.00	63,077.00	63,077.00	0.00	50,038.00	50,038.00	-20.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		239,380.00	239,380.00		239,380.00	239,380.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		60,290.00	60,290.00		60,290.00	60,290.00	0.0%
Title III, Immigrant Student Program	4201	8290		25,211.00	25,211.00		0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290		54,618.00	54,618.00		54,618.00	54,618.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	1,184,137.00	1,184,137.00	0.00	1,157,088.00	1,157,088.00	-2.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	16,067.00	16,067.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	122,591.00	0.00	122,591.00	126,000.00	0.00	126,000.00	2.8%
Lottery - Unrestricted and Instructional Materials		8560	650,000.25	325,000.00	975,000.25	650,000.00	325,000.00	975,000.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		3,614.00	3,614.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	260,000.00	4,043,356.00	4,303,356.00	270,000.00	3,694,862.00	3,964,862.00	-7.9%
TOTAL, OTHER STATE REVENUE			1,032,591.25	4,388,037.00	5,420,628.25	1,046,000.00	4,019,862.00	5,065,862.00	-6.5%
OTHER LOCAL REVENUE									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	1,239,986.17	1,239,986.17	0.00	1,239,986.00	1,239,986.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	98,955.00	98,955.00	0.00	100,000.00	100,000.00	1.1%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	67,500.00	0.00	67,500.00	65,000.00	0.00	65,000.00	-3.7%
Interest		8660	117,120.00	0.00	117,120.00	130,000.00	0.00	130,000.00	11.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	88,453.00	1,068,972.21	1,157,425.21	86,383.00	860,000.00	946,383.00	-18.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		1,516,081.00	1,516,081.00		1,523,657.00	1,523,657.00	0.5%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			273,073.00	3,923,994.38	4,197,067.38	281,383.00	3,723,643.00	4,005,026.00	-4.6%
TOTAL, REVENUES			39,192,005.25	10,833,117.38	50,025,122.63	40,556,734.00	10,222,761.00	50,779,495.00	1.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	14,681,441.85	3,304,782.00	17,986,223.85	14,636,154.04	3,774,708.00	18,410,862.04	2.4%
Certificated Pupil Support Salaries		1200	959,905.00	459,369.00	1,419,274.00	837,057.00	320,475.00	1,157,532.00	-18.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,447,334.00	466,756.00	2,914,090.00	2,538,121.00	530,883.00	3,069,004.00	5.3%
Other Certificated Salaries		1900	577,203.00	90,101.00	667,304.00	647,158.00	27,819.00	674,977.00	1.1%
TOTAL, CERTIFICATED SALARIES			18,665,883.85	4,321,008.00	22,986,891.85	18,658,490.04	4,653,885.00	23,312,375.04	1.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	461,029.00	1,540,071.00	2,001,100.00	618,327.00	1,479,730.00	2,098,057.00	4.8%
Classified Support Salaries		2200	1,321,138.00	796,513.00	2,117,651.00	1,387,170.00	813,401.00	2,200,571.00	3.9%
Classified Supervisors' and Administrators' Salaries		2300	410,216.00	171,310.00	581,526.00	236,281.00	94,129.00	330,410.00	-43.2%
Clerical, Technical and Office Salaries		2400	1,512,289.00	118,276.00	1,630,565.00	1,601,827.00	54,825.00	1,656,652.00	1.6%
Other Classified Salaries		2900	127,283.00	0.00	127,283.00	101,495.00	0.00	101,495.00	-20.3%
TOTAL, CLASSIFIED SALARIES			3,831,955.00	2,626,170.00	6,458,125.00	3,945,100.00	2,442,085.00	6,387,185.00	-1.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,490,414.10	2,753,498.00	6,243,912.10	3,540,383.10	2,736,256.00	6,276,639.10	0.5%
PERS		3201-3202	976,218.00	706,300.00	1,682,518.00	1,077,902.00	664,439.00	1,742,341.00	3.6%
OASDI/Medicare/Alternative		3301-3302	567,814.00	253,580.00	821,394.00	566,812.00	240,836.00	807,648.00	-1.7%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	1,269,201.00	555,469.00	1,824,670.00	1,291,253.00	526,628.00	1,817,881.00	-0.4%
Unemployment Insurance		3501-3502	11,316.54	3,366.00	14,682.54	11,273.19	3,239.00	14,512.19	-1.2%
Workers' Compensation		3601-3602	416,142.71	124,057.00	540,199.71	410,945.71	118,095.00	529,040.71	-2.1%
OPEB, Allocated		3701-3702	192,445.00	0.00	192,445.00	230,506.00	0.00	230,506.00	19.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	151,950.00	51,147.00	203,097.00	142,088.00	43,828.00	185,916.00	-8.5%
TOTAL, EMPLOYEE BENEFITS			7,075,501.35	4,447,417.00	11,522,918.35	7,271,163.00	4,333,321.00	11,604,484.00	0.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	208,000.00	208,000.00	0.00	435,000.00	435,000.00	109.1%
Books and Other Reference Materials		4200	28,721.79	16,000.00	44,721.79	22,838.00	22,500.00	45,338.00	1.4%
Materials and Supplies		4300	692,229.91	758,247.56	1,450,477.47	612,136.11	167,780.00	779,916.11	-46.2%
Noncapitalized Equipment		4400	125,452.00	318,692.00	444,144.00	157,652.00	5,500.00	163,152.00	-63.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			846,403.70	1,300,939.56	2,147,343.26	792,626.11	630,780.00	1,423,406.11	-33.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	106,053.95	95,139.86	201,193.81	95,928.15	39,000.00	134,928.15	-32.9%
Dues and Memberships		5300	65,145.50	0.00	65,145.50	57,015.50	0.00	57,015.50	-12.5%
Insurance		5400 - 5450	442,700.00	0.00	442,700.00	515,000.00	0.00	515,000.00	16.3%
Operations and Housekeeping Services		5500	1,325,081.00	0.00	1,325,081.00	1,308,916.00	0.00	1,308,916.00	-1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	104,680.50	217,606.00	322,286.50	104,067.00	155,500.00	259,567.00	-19.5%
Transfers of Direct Costs		5710	(207,934.17)	207,934.17	0.00	(122,554.00)	122,554.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,461,949.44	6,133,881.66	7,595,831.10	843,816.20	5,214,123.00	6,057,939.20	-20.2%
Communications		5900	163,284.94	525.00	163,809.94	172,589.00	500.00	173,089.00	5.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,460,961.16	6,655,086.69	10,116,047.85	2,974,777.85	5,531,677.00	8,506,454.85	-15.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	82,562.00	82,562.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	82,562.00	82,562.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			33,880,705.06	19,433,183.25	53,313,888.31	33,642,157.00	17,591,748.00	51,233,905.00	-3.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	65,000.00	0.00	65,000.00	65,000.00	0.00	65,000.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			65,000.00	0.00	65,000.00	65,000.00	0.00	65,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes Object Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,371,648.09)	6,371,648.09	0.00	(6,770,026.00)	6,770,026.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,371,648.09)	6,371,648.09	0.00	(6,770,026.00)	6,770,026.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(6,306,648.09)	6,371,648.09	65,000.00	(6,705,026.00)	6,770,026.00	65,000.00	0.0%

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	37,886,341.00	1,336,949.00	39,223,290.00	39,229,351.00	1,322,168.00	40,551,519.00	3.4%
2) Federal Revenue		8100-8299	0.00	1,184,137.00	1,184,137.00	0.00	1,157,088.00	1,157,088.00	-2.3%
3) Other State Revenue		8300-8599	1,032,591.25	4,388,037.00	5,420,628.25	1,046,000.00	4,019,862.00	5,065,862.00	-6.5%
4) Other Local Revenue		8600-8799	273,073.00	3,923,994.38	4,197,067.38	281,383.00	3,723,643.00	4,005,026.00	-4.6%
5) TOTAL, REVENUES			39,192,005.25	10,833,117.38	50,025,122.63	40,556,734.00	10,222,761.00	50,779,495.00	1.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	21,005,456.60	11,507,442.25	32,512,898.85	21,051,168.59	10,973,952.00	32,025,120.59	-1.5%
2) Instruction - Related Services	2000-2999		5,567,374.02	1,361,945.00	6,929,319.02	5,742,379.41	1,214,103.00	6,956,482.41	0.4%
3) Pupil Services	3000-3999		1,124,925.00	4,215,594.00	5,340,519.00	1,029,973.00	3,276,359.00	4,306,332.00	-19.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,747,545.44	1,080,610.00	3,828,155.44	2,307,776.00	880,205.00	3,187,981.00	-16.7%
8) Plant Services	8000-8999		3,435,404.00	1,267,592.00	4,702,996.00	3,510,860.00	1,247,129.00	4,757,989.00	1.2%
9) Other Outgo	9000-9999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			33,880,705.06	19,433,183.25	53,313,888.31	33,642,157.00	17,591,748.00	51,233,905.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,311,300.19	(8,600,065.87)	(3,288,765.68)	6,914,577.00	(7,368,987.00)	(454,410.00)	-86.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	65,000.00	0.00	65,000.00	65,000.00	0.00	65,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,371,648.09)	6,371,648.09	0.00	(6,770,026.00)	6,770,026.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,306,648.09)	6,371,648.09	65,000.00	(6,705,026.00)	6,770,026.00	65,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(995,347.90)	(2,228,417.78)	(3,223,765.68)	209,551.00	(598,961.00)	(389,410.00)	-87.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,698,454.59	5,848,243.78	10,546,698.37	3,703,106.69	3,619,826.00	7,322,932.69	-30.6%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,698,454.59	5,848,243.78	10,546,698.37	3,703,106.69	3,619,826.00	7,322,932.69	-30.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,698,454.59	5,848,243.78	10,546,698.37	3,703,106.69	3,619,826.00	7,322,932.69	-30.6%
2) Ending Balance, June 30 (E + F1e)			3,703,106.69	3,619,826.00	7,322,932.69	3,912,657.69	3,020,865.00	6,933,522.69	-5.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,619,826.00	3,619,826.00	0.00	3,020,865.00	3,020,865.00	-16.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	1,537,017.00	0.00	1,537,017.00	New
Unassigned/Unappropriated Amount		9790	3,668,106.69	0.00	3,668,106.69	2,340,640.69	0.00	2,340,640.69	-36.2%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	624,451.68	624,451.68
6266	Educator Effectiveness, FY 2021-22	212,703.53	35,953.53
6300	Lottery: Instructional Materials	218,713.89	14,713.89
6536	Special Ed: Dispute Prevention and Dispute Resolution	5,450.60	5,450.60
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,497,494.33	1,467,494.33
7415	Classified School Employee Summer Assistance Program	5,817.00	5,817.00
7435	Learning Recovery Emergency Block Grant	633,882.66	303,562.66
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	5,252.00	5,321.00
9010	Other Restricted Local	416,060.31	558,100.31
Total, Restricted Balance		3,619,826.00	3,020,865.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	680,085.00	600,000.00	-11.8%
3) Other State Revenue		8300-8599	1,796,334.00	1,700,000.00	-5.4%
4) Other Local Revenue		8600-8799	188,836.00	65,000.00	-65.6%
5) TOTAL, REVENUES			2,665,255.00	2,365,000.00	-11.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	873,143.00	881,199.00	0.9%
3) Employee Benefits		3000-3999	372,763.00	374,123.00	0.4%
4) Books and Supplies		4000-4999	880,221.00	889,500.00	1.1%
5) Services and Other Operating Expenditures		5000-5999	304,037.00	171,500.00	-43.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,430,164.00	2,316,322.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			235,091.00	48,678.00	-79.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			235,091.00	48,678.00	-79.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,153,153.97	1,388,244.97	20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,153,153.97	1,388,244.97	20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,153,153.97	1,388,244.97	20.4%
2) Ending Balance, June 30 (E + F1e)			1,388,244.97	1,436,922.97	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,373,808.34	1,422,486.34	3.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	14,436.63	14,436.63	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	680,085.00	600,000.00	-11.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			680,085.00	600,000.00	-11.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,796,334.00	1,700,000.00	-5.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,796,334.00	1,700,000.00	-5.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	72,092.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	21,589.00	10,000.00	-53.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	95,155.00	55,000.00	-42.2%
TOTAL, OTHER LOCAL REVENUE			188,836.00	65,000.00	-65.6%
TOTAL, REVENUES			2,665,255.00	2,365,000.00	-11.3%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	823,693.00	797,926.00	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	49,450.00	83,273.00	68.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			873,143.00	881,199.00	0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	224,441.00	226,946.00	1.1%
OASDI/Medicare/Alternative		3301-3302	63,771.00	65,101.00	2.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	66,219.00	66,155.00	-0.1%
Unemployment Insurance		3501-3502	417.00	436.00	4.6%
Workers' Compensation		3601-3602	14,450.00	14,285.00	-1.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,465.00	1,200.00	-65.4%
TOTAL, EMPLOYEE BENEFITS			372,763.00	374,123.00	0.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	89,161.00	92,500.00	3.7%
Noncapitalized Equipment		4400	21,088.00	22,000.00	4.3%
Food		4700	769,972.00	775,000.00	0.7%
TOTAL, BOOKS AND SUPPLIES			880,221.00	889,500.00	1.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,076.00	4,000.00	30.0%
Dues and Memberships		5300	375.00	500.00	33.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,884.00	65,000.00	16.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	244,702.00	102,000.00	-58.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			304,037.00	171,500.00	-43.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,430,164.00	2,316,322.00	-4.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24		2024-25	Percent
			Estimated	Actuals		
All Other Financing Uses		7699	0.00		0.00	0.0%
(d) TOTAL, USES			0.00		0.00	0.0%
CONTRIBUTIONS						
Contributions from Unrestricted Revenues		8980	0.00		0.00	0.0%
Contributions from Restricted Revenues		8990	0.00		0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00		0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00		0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	680,085.00	600,000.00	-11.8%
3) Other State Revenue		8300-8599	1,796,334.00	1,700,000.00	-5.4%
4) Other Local Revenue		8600-8799	188,836.00	65,000.00	-65.6%
5) TOTAL, REVENUES			2,665,255.00	2,365,000.00	-11.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,430,164.00	2,316,322.00	-4.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,430,164.00	2,316,322.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			235,091.00	48,678.00	-79.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			235,091.00	48,678.00	-79.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,153,153.97	1,388,244.97	20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,153,153.97	1,388,244.97	20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,153,153.97	1,388,244.97	20.4%
2) Ending Balance, June 30 (E + F1e)			1,388,244.97	1,436,922.97	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,373,808.34	1,422,486.34	3.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,436.63	14,436.63	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,072,124.16	1,120,802.16
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	201,112.18	201,112.18
7033	Child Nutrition: School Food Best Practices Apportionment	100,572.00	100,572.00
Total, Restricted Balance		1,373,808.34	1,422,486.34

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,000.00	25,000.00	-34.2%
5) TOTAL, REVENUES			38,000.00	25,000.00	-34.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,000.00	25,000.00	-34.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	65,000.00	65,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,000.00)	(65,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,000.00)	(40,000.00)	48.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,713,066.07	1,686,066.07	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,713,066.07	1,686,066.07	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,713,066.07	1,686,066.07	-1.6%
2) Ending Balance, June 30 (E + F1e)			1,686,066.07	1,646,066.07	-2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	1,686,066.07	1,646,066.07	-2.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	38,000.00	25,000.00	-34.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,000.00	25,000.00	-34.2%
TOTAL, REVENUES			38,000.00	25,000.00	-34.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	65,000.00	65,000.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			65,000.00	65,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(65,000.00)	(65,000.00)	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,000.00	25,000.00	-34.2%
5) TOTAL, REVENUES			38,000.00	25,000.00	-34.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			38,000.00	25,000.00	-34.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	65,000.00	65,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,000.00)	(65,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,000.00)	(40,000.00)	48.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,713,066.07	1,686,066.07	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,713,066.07	1,686,066.07	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,713,066.07	1,686,066.07	-1.6%
2) Ending Balance, June 30 (E + F1e)			1,686,066.07	1,646,066.07	-2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	1,686,066.07	1,646,066.07	-2.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,579,000.00	300,000.00	-81.0%
5) TOTAL, REVENUES			1,579,000.00	300,000.00	-81.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	133,610.00	New
3) Employee Benefits		3000-3999	0.00	51,930.00	New
4) Books and Supplies		4000-4999	6,683.58	10,520.00	57.4%
5) Services and Other Operating Expenditures		5000-5999	700,185.00	200,000.00	-71.4%
6) Capital Outlay		6000-6999	66,140,241.62	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			66,847,110.20	396,060.00	-99.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(65,268,110.20)	(96,060.00)	-99.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(65,268,110.20)	(96,060.00)	-99.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,775,209.24	8,507,099.04	-88.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,775,209.24	8,507,099.04	-88.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,775,209.24	8,507,099.04	-88.5%
2) Ending Balance, June 30 (E + F1e)			8,507,099.04	8,411,039.04	-1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,128,868.49	6,732,808.49	-5.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,378,230.55	1,678,230.55	21.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,579,000.00	300,000.00	-81.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,579,000.00	300,000.00	-81.0%
TOTAL, REVENUES			1,579,000.00	300,000.00	-81.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	94,129.00	New
Clerical, Technical and Office Salaries		2400	0.00	39,481.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	133,610.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	36,142.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	9,504.00	New
Health and Welfare Benefits		3401-3402	0.00	4,050.00	New
Unemployment Insurance		3501-3502	0.00	68.00	New
Workers' Compensation		3601-3602	0.00	2,166.00	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	51,930.00	New
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,683.58	10,520.00	57.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,683.58	10,520.00	57.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	699,685.00	200,000.00	-71.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			700,185.00	200,000.00	-71.4%
CAPITAL OUTLAY					
Land		6100	121,300.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	56,981,970.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	9,036,971.62	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			66,140,241.62	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			66,847,110.20	396,060.00	-99.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,579,000.00	300,000.00	-81.0%
5) TOTAL, REVENUES			1,579,000.00	300,000.00	-81.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		66,847,110.20	396,060.00	-99.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			66,847,110.20	396,060.00	-99.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(65,268,110.20)	(96,060.00)	-99.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(65,268,110.20)	(96,060.00)	-99.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,775,209.24	8,507,099.04	-88.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,775,209.24	8,507,099.04	-88.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,775,209.24	8,507,099.04	-88.5%
2) Ending Balance, June 30 (E + F1e)			8,507,099.04	8,411,039.04	-1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,128,868.49	6,732,808.49	-5.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,378,230.55	1,678,230.55	21.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	7,128,868.49	6,732,808.49
Total, Restricted Balance		7,128,868.49	6,732,808.49

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	478,700.00	480,000.00	0.3%
5) TOTAL, REVENUES			478,700.00	480,000.00	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	240,000.00	150,000.00	-37.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			240,000.00	150,000.00	-37.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			238,700.00	330,000.00	38.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			238,700.00	330,000.00	38.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	168,322.36	407,022.36	141.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,322.36	407,022.36	141.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,322.36	407,022.36	141.8%
2) Ending Balance, June 30 (E + F1e)			407,022.36	737,022.36	81.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	406,681.38	736,681.38	81.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	340.98	340.98	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,700.00	5,000.00	-25.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	472,000.00	475,000.00	0.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			478,700.00	480,000.00	0.3%
TOTAL, REVENUES			478,700.00	480,000.00	0.3%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	240,000.00	150,000.00	-37.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			240,000.00	150,000.00	-37.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			240,000.00	150,000.00	-37.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	478,700.00	480,000.00	0.3%
5) TOTAL, REVENUES			478,700.00	480,000.00	0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		240,000.00	150,000.00	-37.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			240,000.00	150,000.00	-37.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			238,700.00	330,000.00	38.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			238,700.00	330,000.00	38.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	168,322.36	407,022.36	141.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,322.36	407,022.36	141.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,322.36	407,022.36	141.8%
2) Ending Balance, June 30 (E + F1e)			407,022.36	737,022.36	81.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	406,681.38	736,681.38	81.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	340.98	340.98	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource		Description	2023-24 Estimated Actuals	2024-25 Budget
9010		Other Restricted Local	406,681.38	736,681.38
Total, Restricted Balance			406,681.38	736,681.38

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,240.00	6,000.00	-3.8%
5) TOTAL, REVENUES			6,240.00	6,000.00	-3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,240.00	6,000.00	-3.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,240.00	6,000.00	-3.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	281,429.26	287,669.26	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,429.26	287,669.26	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,429.26	287,669.26	2.2%
2) Ending Balance, June 30 (E + F1e)			287,669.26	293,669.26	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	287,669.26	293,669.26	2.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,240.00	6,000.00	-3.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,240.00	6,000.00	-3.8%
TOTAL, REVENUES			6,240.00	6,000.00	-3.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,240.00	6,000.00	-3.8%
5) TOTAL, REVENUES			6,240.00	6,000.00	-3.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			6,240.00	6,000.00	-3.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,240.00	6,000.00	-3.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	281,429.26	287,669.26	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,429.26	287,669.26	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,429.26	287,669.26	2.2%
2) Ending Balance, June 30 (E + F1e)			287,669.26	293,669.26	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	287,669.26	293,669.26	2.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,447.00	14,447.00	0.0%
4) Other Local Revenue		8600-8799	6,639,102.00	6,639,102.00	0.0%
5) TOTAL, REVENUES			6,653,549.00	6,653,549.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,477,196.00	8,477,196.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,477,196.00	8,477,196.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,823,647.00)	(1,823,647.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,823,647.00)	(1,823,647.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,110,407.43	5,286,760.43	-25.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,110,407.43	5,286,760.43	-25.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,110,407.43	5,286,760.43	-25.6%
2) Ending Balance, June 30 (E + F1e)			5,286,760.43	3,463,113.43	-34.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,286,760.43	3,463,113.43	-34.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	14,447.00	14,447.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,447.00	14,447.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	6,293,006.00	6,293,006.00	0.0%
Unsecured Roll		8612	140,152.00	140,152.00	0.0%
Prior Years' Taxes		8613	1,859.00	1,859.00	0.0%
Supplemental Taxes		8614	89,391.00	89,391.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	114,694.00	114,694.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,639,102.00	6,639,102.00	0.0%
TOTAL, REVENUES			6,653,549.00	6,653,549.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,722,461.00	4,722,461.00	0.0%
Bond Interest and Other Service Charges		7434	3,754,735.00	3,754,735.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,477,196.00	8,477,196.00	0.0%
TOTAL, EXPENDITURES			8,477,196.00	8,477,196.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,447.00	14,447.00	0.0%
4) Other Local Revenue		8600-8799	6,639,102.00	6,639,102.00	0.0%
5) TOTAL, REVENUES			6,653,549.00	6,653,549.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,477,196.00	8,477,196.00	0.0%
10) TOTAL, EXPENDITURES			8,477,196.00	8,477,196.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,823,647.00)	(1,823,647.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,823,647.00)	(1,823,647.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,110,407.43	5,286,760.43	-25.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,110,407.43	5,286,760.43	-25.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,110,407.43	5,286,760.43	-25.6%
2) Ending Balance, June 30 (E + F1e)			5,286,760.43	3,463,113.43	-34.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	5,286,760.43	3,463,113.43	-34.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,402.59	3,402.59	3,402.59	3,477.00	3,477.00	3,477.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,402.59	3,402.59	3,402.59	3,477.00	3,477.00	3,477.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.10	2.10	2.10	2.85	2.85	2.85
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.10	2.10	2.10	2.85	2.85	2.85
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,404.69	3,404.69	3,404.69	3,479.85	3,479.85	3,479.85
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 960 Ygnacio Valley Road Walnut Creek, CA 94596

Date: 04/30/2024

Adoption Date: 06/03/2024

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 960 Ygnacio Valley Road
Walnut Creek, CA 94596

Date: 04/30/2024

Time: 6:00 PM

Contact person for additional information on the budget reports:

Name: VINCENT MORALES

Title: CHIEF BUSINESS OFFICIAL

Telephone: 9259446850X2010

E-mail: vmorales@walnutcreeksd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

Budget, July 1
FINANCIAL REPORTS
2024-25 Budget
School District Certification

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			6,021,565.15	5,983,697.65	5,945,830.15	5,907,962.65	5,935,095.15	5,897,227.65	5,859,360.15	5,821,492.65
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		426,006.25	426,006.25	426,006.25	426,006.25	426,006.25	426,006.25	426,006.25	426,006.25
Property Taxes	8020-8079		2,843,106.33	2,843,106.33	2,843,106.33	2,843,106.33	2,843,106.33	2,843,106.33	2,843,106.33	2,843,106.33
Miscellaneous Funds	8080-8099		110,180.67	110,180.67	110,180.67	110,180.67	110,180.67	110,180.67	110,180.67	110,180.67
Federal Revenue	8100-8299		96,424.00	96,424.00	96,424.00	96,424.00	96,424.00	96,424.00	96,424.00	96,424.00
Other State Revenue	8300-8599		422,155.17	422,155.17	422,155.17	422,155.17	422,155.17	422,155.17	422,155.17	422,155.17
Other Local Revenue	8600-8799		333,752.17	333,752.17	333,752.17	333,752.17	333,752.17	333,752.17	333,752.17	333,752.17
Interfund Transfers In	8900-8929					65,000.00				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,231,624.59	4,231,624.59	4,231,624.59	4,296,624.59	4,231,624.59	4,231,624.59	4,231,624.59	4,231,624.59
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,942,697.92	1,942,697.92	1,942,697.92	1,942,697.92	1,942,697.92	1,942,697.92	1,942,697.92	1,942,697.92
Classified Salaries	2000-2999		532,265.42	532,265.42	532,265.42	532,265.42	532,265.42	532,265.42	532,265.42	532,265.42
Employee Benefits	3000-3999		967,040.33	967,040.33	967,040.33	967,040.33	967,040.33	967,040.33	967,040.33	967,040.33
Books and Supplies	4000-4999		118,617.18	118,617.18	118,617.18	118,617.18	118,617.18	118,617.18	118,617.18	118,617.18
Services	5000-5999		708,871.24	708,871.24	708,871.24	708,871.24	708,871.24	708,871.24	708,871.24	708,871.24
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			4,269,492.09	4,269,492.09	4,269,492.09	4,269,492.09	4,269,492.09	4,269,492.09	4,269,492.09	4,269,492.09
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(37,867.50)	(37,867.50)	(37,867.50)	27,132.50	(37,867.50)	(37,867.50)	(37,867.50)	(37,867.50)
F. ENDING CASH (A + E)			5,983,697.65	5,945,830.15	5,907,962.65	5,935,095.15	5,897,227.65	5,859,360.15	5,821,492.65	5,783,625.15
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		5,783,625.15	5,745,757.65	5,707,890.15	5,670,022.65				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	426,006.25	426,006.25	426,006.25	426,006.25	0.00		5,112,075.00	5,112,075.00
Property Taxes	8020-8079	2,843,106.33	2,843,106.33	2,843,106.33	2,843,106.33			34,117,275.96	34,117,276.00
Miscellaneous Funds	8080-8099	110,180.67	110,180.67	110,180.67	110,180.67			1,322,168.04	1,322,168.00
Federal Revenue	8100-8299	96,424.00	96,424.00	96,424.00	96,424.00			1,157,088.00	1,157,088.00
Other State Revenue	8300-8599	422,155.17	422,155.17	422,155.17	422,155.17			5,065,862.04	5,065,862.00
Other Local Revenue	8600-8799	333,752.17	333,752.17	333,752.17	333,752.17			4,005,026.04	4,005,026.00
Interfund Transfers In	8900-8929							65,000.00	65,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		4,231,624.59	4,231,624.59	4,231,624.59	4,231,624.59	0.00	0.00	50,844,495.08	50,844,495.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,942,697.92	1,942,697.92	1,942,697.92	1,942,697.92	0.00		23,312,375.04	23,312,375.04
Classified Salaries	2000-2999	532,265.42	532,265.42	532,265.42	532,265.42			6,387,185.04	6,387,185.00
Employee Benefits	3000-3999	967,040.33	967,040.33	967,040.33	967,040.33			11,604,483.96	11,604,484.00
Books and Supplies	4000-4999	118,617.18	118,617.18	118,617.18	118,617.18			1,423,406.16	1,423,406.11
Services	5000-5999	708,871.24	708,871.24	708,871.24	708,871.24			8,506,454.88	8,506,454.85
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		4,269,492.09	4,269,492.09	4,269,492.09	4,269,492.09	0.00	0.00	51,233,905.08	51,233,905.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(37,867.50)	(37,867.50)	(37,867.50)	(37,867.50)	0.00	0.00	(389,410.00)	(389,410.00)
F. ENDING CASH (A + E)		5,745,757.65	5,707,890.15	5,670,022.65	5,632,155.15				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,632,155.15	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			5,632,155.15	5,632,155.15	5,632,155.15	5,632,155.15	5,632,155.15	5,632,155.15	5,632,155.15	5,632,155.15
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019									
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			5,632,155.15	5,632,155.15	5,632,155.15	5,632,155.15	5,632,155.15	5,632,155.15	5,632,155.15	5,632,155.15
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		5,632,155.15	5,632,155.15	5,632,155.15	5,632,155.15				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		5,632,155.15	5,632,155.15	5,632,155.15	5,632,155.15				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,632,155.15	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

☒ This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

CCCSIG

☐ This school district is not self-insured for workers' compensation claims.

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 05/13/2024

For additional information on this certification, please contact:

Name: Vincent Morales

Title: Chief Business Official

Telephone: 925-944-6850 x 2010

E-mail: vmorales@walnutcreeksd.org

Budget, July 1
2023-24 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	22,986,891.85	301	0.00	303	22,986,891.85	305	0.00		307	22,986,891.85	309
2000 - Classified Salaries	6,458,125.00	311	0.00	313	6,458,125.00	315	0.00		317	6,458,125.00	319
3000 - Employee Benefits	11,522,918.35	321	192,445.00	323	11,330,473.35	325	0.00		327	11,330,473.35	329
4000 - Books, Supplies Equip Replace. (6500)	2,147,343.26	331	380,752.00	333	1,766,591.26	335	456,993.00		337	1,309,598.26	339
5000 - Services . . . & 7300 - Indirect Costs	10,116,047.85	341	96,605.00	343	10,019,442.85	345	2,009,846.09		347	8,009,596.76	349
TOTAL					52,561,524.31	365			TOTAL	50,094,685.22	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	17,975,176.85	375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,001,100.00	380
3. STRS.	3101 & 3102	4,855,004.10	382
4. PERS.	3201 & 3202	636,575.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	440,371.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,364,049.00	385
7. Unemployment Insurance.	3501 & 3502	10,024.54	390
8. Workers' Compensation Insurance.	3601 & 3602	370,959.71	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	152,349.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		27,805,609.20	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		27,805,609.20	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.51%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		
5. Deficiency Amount (Part III, Line 3 times Line 4)		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

Budget, July 1
2024-25 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

07 61812 0000000
Form CEB
F8BTZKY2TA(2024-25)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	23,312,375.04	301	0.00	303	23,312,375.04	305	0.00		307	23,312,375.04	309
2000 - Classified Salaries	6,387,185.00	311	0.00	313	6,387,185.00	315	0.00		317	6,387,185.00	319
3000 - Employee Benefits	11,604,484.00	321	230,506.00	323	11,373,978.00	325	0.00		327	11,373,978.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,423,406.11	331	0.00	333	1,423,406.11	335	765,000.00		337	658,406.11	339
5000 - Services. . . & 7300 - Indirect Costs	8,506,454.85	341	0.00	343	8,506,454.85	345	1,905,362.00		347	6,601,092.85	349
TOTAL					51,003,399.00	365	TOTAL			48,333,037.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	141,069.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	28,413,527.04	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	28,413,527.04	397

15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	58.79%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	58.79%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.21%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	48,333,037.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	584,829.75	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	53,313,888.31
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,322,899.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	82,562.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				82,562.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				51,908,427.31
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				3,404.69
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,246.15

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	46,187,947.21	14,098.84
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	46,187,947.21	14,098.84
B. Required effort (Line A.2 times 90%)	41,569,152.49	12,688.96
C. Current year expenditures (Line I.E and Line II.B)	51,908,427.31	15,246.15
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<div>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</div> <div>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</div>	MOE Met	
	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,033,283.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 38,742,207.20

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.25%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.
Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

**Entry
required**

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 2,152,562.44
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 64,754.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	23,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	246,855.47
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,487,171.91
9. Carry-Forward Adjustment (Part IV, Line F)	197,581.11
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,684,753.02
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	32,512,898.85
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,929,319.02
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,258,944.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,137,268.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	450,571.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,455,153.53
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,660,192.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	52,404,346.40
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.75%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.12%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	2,487,171.91
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(25,723.04)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.32%) times Part III, Line B19); zero if negative	197,581.11
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.32%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	197,581.11
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	197,581.11

Approved indirect cost rate: 4.32%
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
------	----------	--------------------------------------------------------------	------------------------------------------------	-----------

Budget, July 1
2023-24 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		221,530.89	221,530.89
2. State Lottery Revenue	8560	650,000.25		325,000.00	975,000.25
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		650,000.25	0.00	546,530.89	1,196,531.14
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	194,370.00		262,623.00	456,993.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	27,919.00			27,919.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			4,551.00	4,551.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			60,643.00	60,643.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		222,289.00	0.00	327,817.00	550,106.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	427,711.25	0.00	218,713.89	646,425.14
D. COMMENTS:					
These are paid subscriptions to educational software services.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	39,229,351.00	5.28%	41,302,568.00	3.06%	42,567,822.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,046,000.00	0.00%	1,046,000.00	0.00%	1,046,000.00
4. Other Local Revenues	8600-8799	281,383.00	0.00%	281,383.00	0.00%	281,383.00
5. Other Financing Sources						
a. Transfers In	8900-8929	65,000.00	0.00%	65,000.00	0.00%	65,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(6,770,026.00)	0.00%	(6,770,026.00)	0.00%	(6,770,026.00)
6. Total (Sum lines A1 thru A5c)		33,851,708.00	6.12%	35,924,925.00	3.52%	37,190,179.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,658,490.04		19,187,507.88
b. Step & Column Adjustment				279,877.35		287,812.62
c. Cost-of-Living Adjustment						
d. Other Adjustments				249,140.49		387,225.77
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,658,490.04	2.84%	19,187,507.88	3.52%	19,862,546.27
2. Classified Salaries						
a. Base Salaries				3,945,100.00		4,004,276.50
b. Step & Column Adjustment				59,176.50		60,064.15
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,945,100.00	1.50%	4,004,276.50	1.50%	4,064,340.65
3. Employee Benefits	3000-3999	7,271,163.00	3.67%	7,537,913.00	3.47%	7,799,747.00
4. Books and Supplies	4000-4999	792,626.11	3.02%	816,563.00	2.64%	838,121.00
5. Services and Other Operating Expenditures	5000-5999	2,974,777.85	6.38%	3,164,616.00	2.64%	3,248,162.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		33,642,157.00	3.18%	34,710,876.38	3.17%	35,812,916.92
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		209,551.00		1,214,048.62		1,377,262.08

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,703,106.69		3,912,657.69		5,126,706.31
2. Ending Fund Balance (Sum lines C and D1)		3,912,657.69		5,126,706.31		6,503,968.39
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	35,000.00		35,000.00		35,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,537,017.00		1,580,418.00		1,610,151.00
2. Unassigned/Unappropriated	9790	2,340,640.69		3,511,288.31		4,858,817.39
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,912,657.69		5,126,706.31		6,503,968.39
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,537,017.00		1,580,418.00		1,610,151.00
c. Unassigned/Unappropriated	9790	2,340,640.69		3,511,288.31		4,858,817.39
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	1,646,066.07		1,627,320.00		1,609,513.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		5,523,723.76		6,719,026.31		8,078,481.39
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
We are projecting growth in our TK classrooms, therefore we are projecting additional teachers in the outyears.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,322,168.00	0.00%	1,322,168.00	0.00%	1,322,168.00
2. Federal Revenues	8100-8299	1,157,088.00	0.00%	1,157,088.00	0.00%	1,157,088.00
3. Other State Revenues	8300-8599	4,019,862.00	3.87%	4,175,451.00	4.86%	4,378,579.00
4. Other Local Revenues	8600-8799	3,723,643.00	0.00%	3,723,643.00	0.00%	3,723,643.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	6,770,026.00	0.00%	6,770,026.00	0.00%	6,770,026.00
6. Total (Sum lines A1 thru A5c)		16,992,787.00	0.92%	17,148,376.00	1.18%	17,351,504.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,653,885.00		4,723,693.28
b. Step & Column Adjustment				69,808.28		70,855.40
c. Cost-of-Living Adjustment						
d. Other Adjustments						(304,178.94)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,653,885.00	1.50%	4,723,693.28	-4.94%	4,490,369.74
2. Classified Salaries						
a. Base Salaries				2,442,085.00		2,478,716.28
b. Step & Column Adjustment				36,631.28		37,180.74
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,442,085.00	1.50%	2,478,716.28	1.50%	2,515,897.02
3. Employee Benefits	3000-3999	4,333,321.00	4.35%	4,521,787.00	-1.76%	4,442,095.00
4. Books and Supplies	4000-4999	630,780.00	3.02%	649,830.00	2.64%	666,985.00
5. Services and Other Operating Expenditures	5000-5999	5,531,677.00	1.16%	5,595,714.00	2.64%	5,743,440.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		17,591,748.00	2.15%	17,969,740.56	-0.62%	17,858,786.76
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(598,961.00)		(821,364.56)		(507,282.76)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,619,826.00		3,020,865.00		2,199,500.44
2. Ending Fund Balance (Sum lines C and D1)		3,020,865.00		2,199,500.44		1,692,217.68
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,020,865.00		2,199,500.44		1,692,217.68
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,020,865.00		2,199,500.44		1,692,217.68
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Elementary AP and Elementary Counselors funded from LERB will be moved to Unrestricted.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	40,551,519.00	5.11%	42,624,736.00	2.97%	43,889,990.00
2. Federal Revenues	8100-8299	1,157,088.00	0.00%	1,157,088.00	0.00%	1,157,088.00
3. Other State Revenues	8300-8599	5,065,862.00	3.07%	5,221,451.00	3.89%	5,424,579.00
4. Other Local Revenues	8600-8799	4,005,026.00	0.00%	4,005,026.00	0.00%	4,005,026.00
5. Other Financing Sources						
a. Transfers In	8900-8929	65,000.00	0.00%	65,000.00	0.00%	65,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		50,844,495.00	4.38%	53,073,301.00	2.77%	54,541,683.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,312,375.04		23,911,201.16
b. Step & Column Adjustment				349,685.63		358,668.02
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				249,140.49		83,046.83
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,312,375.04	2.57%	23,911,201.16	1.85%	24,352,916.01
2. Classified Salaries						
a. Base Salaries				6,387,185.00		6,482,992.78
b. Step & Column Adjustment				95,807.78		97,244.89
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,387,185.00	1.50%	6,482,992.78	1.50%	6,580,237.67
3. Employee Benefits	3000-3999	11,604,484.00	3.92%	12,059,700.00	1.51%	12,241,842.00
4. Books and Supplies	4000-4999	1,423,406.11	3.02%	1,466,393.00	2.64%	1,505,106.00
5. Services and Other Operating Expenditures	5000-5999	8,506,454.85	2.98%	8,760,330.00	2.64%	8,991,602.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		51,233,905.00	2.82%	52,680,616.94	1.88%	53,671,703.68
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(389,410.00)		392,684.06		869,979.32

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,322,932.69		6,933,522.69		7,326,206.75
2. Ending Fund Balance (Sum lines C and D1)		6,933,522.69		7,326,206.75		8,196,186.07
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	35,000.00		35,000.00		35,000.00
b. Restricted	9740	3,020,865.00		2,199,500.44		1,692,217.68
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,537,017.00		1,580,418.00		1,610,151.00
2. Unassigned/Unappropriated	9790	2,340,640.69		3,511,288.31		4,858,817.39
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,933,522.69		7,326,206.75		8,196,186.07
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,537,017.00		1,580,418.00		1,610,151.00
c. Unassigned/Unappropriated	9790	2,340,640.69		3,511,288.31		4,858,817.39
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,646,066.07		1,627,320.00		1,609,513.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,523,723.76		6,719,026.31		8,078,481.39
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.78%		12.75%		15.05%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		3,477.00		3,540.65		3,540.65
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		51,233,905.00		52,680,616.94		53,671,703.68
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		51,233,905.00		52,680,616.94		53,671,703.68
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		1,537,017.15		1,580,418.51		1,610,151.11
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		1,537,017.15		1,580,418.51		1,610,151.11
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	3,477.00	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	3,260	3,441		
Charter School				
Total ADA	3,260	3,441	N/A	Met
Second Prior Year (2022-23)				
District Regular	3,371	3,372		
Charter School				
Total ADA	3,371	3,372	N/A	Met
First Prior Year (2023-24)				
District Regular	3,332	3,403		
Charter School		0		
Total ADA	3,332	3,403	N/A	Met
Budget Year (2024-25)				
District Regular	3,477			
Charter School	0			
Total ADA	3,477			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Enrollment

Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	3,364	3,330		
Charter School				
Total Enrollment	3,364	3,330	1.0%	Not Met
Second Prior Year (2022-23)				
District Regular	3,328	3,435		
Charter School				
Total Enrollment	3,328	3,435	N/A	Met
First Prior Year (2023-24)				
District Regular	3,511	3,546		
Charter School				
Total Enrollment	3,511	3,546	N/A	Met
Budget Year (2024-25)				
District Regular	3,660			
Charter School				
Total Enrollment	3,660			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

2021-22 - we lost additional students due to COVID and independent Study

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

Vincent Morales

3. **CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	3,166	3,330	
Charter School		0	
Total ADA/Enrollment	3,166	3,330	95.1%
Second Prior Year (2022-23)			
District Regular	3,258	3,435	
Charter School	0		
Total ADA/Enrollment	3,258	3,435	94.8%
First Prior Year (2023-24)			
District Regular	3,403	3,546	
Charter School			
Total ADA/Enrollment	3,403	3,546	96.0%
Historical Average Ratio:			95.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.8%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	3,477	3,660		
Charter School	0			
Total ADA/Enrollment	3,477	3,660	95.0%	Met
1st Subsequent Year (2025-26)				
District Regular	3,541	3,727		
Charter School				
Total ADA/Enrollment	3,541	3,727	95.0%	Met
2nd Subsequent Year (2026-27)				
District Regular	3,541	3,727		
Charter School				
Total ADA/Enrollment	3,541	3,727	95.0%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	3,404.69	3,479.85	3,543.50	3,543.50
b.	Prior Year ADA (Funded)		3,404.69	3,479.85	3,543.50
c.	Difference (Step 1a minus Step 1b)		75.16	63.65	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		2.21%	1.83%	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		37,886,341.00	39,229,351.00	41,302,568.00
b1.	COLA percentage		.76%	2.73%	3.11%
b2.	COLA amount (proxy for purposes of this criterion)		287,936.19	1,070,961.28	1,284,509.86
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		.76%	2.73%	3.11%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			2.97%	4.56%	3.11%
LCFF Revenue Standard (Step 3, plus/minus 1%):			1.97% to 3.97%	3.56% to 5.56%	2.11% to 4.11%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	33,969,556.00	34,117,276.00	36,150,013.00	38,344,322.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	37,886,341.00	39,229,351.00	41,302,568.00	42,567,822.00
District's Projected Change in LCFF Revenue:		3.54%	5.28%	3.06%
LCFF Revenue Standard		1.97% to 3.97%	3.56% to 5.56%	2.11% to 4.11%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2021-22)	24,051,670.68	27,825,651.46	86.4%
Second Prior Year (2022-23)	28,795,649.36	32,803,425.16	87.8%
First Prior Year (2023-24)	29,573,340.20	33,880,705.06	87.3%
	Historical Average Ratio:		87.2%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.2% to 90.2%	84.2% to 90.2%	84.2% to 90.2%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	29,874,753.04	33,642,157.00	88.8%	Met
1st Subsequent Year (2025-26)	30,729,697.38	34,710,876.38	88.5%	Met
2nd Subsequent Year (2026-27)	31,726,633.92	35,812,916.92	88.6%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. **CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.97%	4.56%	3.11%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.03% to 12.97%	-5.44% to 14.56%	-6.89% to 13.11%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.03% to 7.97%	-0.44% to 9.56%	-1.89% to 8.11%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	1,184,137.00		
Budget Year (2024-25)	1,157,088.00	(2.28%)	Yes
1st Subsequent Year (2025-26)	1,157,088.00	0.00%	No
2nd Subsequent Year (2026-27)	1,157,088.00	0.00%	No

Explanation:
(required if Yes)

Title III Immigrant is not included in outy ears.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2023-24)	5,420,628.25		
Budget Year (2024-25)	5,065,862.00	(6.54%)	Yes
1st Subsequent Year (2025-26)	5,221,451.00	3.07%	No
2nd Subsequent Year (2026-27)	5,424,579.00	3.89%	No

Explanation:
(required if Yes)

One-time grants such as the AMIM, LERB, and special education 6536 and 6537 are not included in the outy ears.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2023-24)	4,197,067.38		
Budget Year (2024-25)	4,005,026.00	(4.58%)	Yes
1st Subsequent Year (2025-26)	4,005,026.00	0.00%	No
2nd Subsequent Year (2026-27)	4,005,026.00	0.00%	No

Explanation:
(required if Yes)

Local donations from PTA groups are not included in the projection, instead, the donation amounts will be budgeted upon receipt.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2023-24)	2,147,343.26		
Budget Year (2024-25)	1,423,406.11	(33.71%)	Yes
1st Subsequent Year (2025-26)	1,466,393.00	3.02%	No
2nd Subsequent Year (2026-27)	1,505,106.00	2.64%	No

Explanation:
(required if Yes)

One-time expenses not included in outyears - UPK furniture for \$275K, \$500K from the Kitchen Infrastructure and Training Funds.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2023-24)	10,116,047.85		
Budget Year (2024-25)	8,506,454.85	(15.91%)	Yes
1st Subsequent Year (2025-26)	8,760,330.00	2.98%	No
2nd Subsequent Year (2026-27)	8,991,602.00	2.64%	No

Explanation:
(required if Yes)

Several NPS placed students matriculated out of WCSD. We also removed one-time services from one-time funds from the outyears.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2023-24)	10,801,832.63		
Budget Year (2024-25)	10,227,976.00	(5.31%)	Met
1st Subsequent Year (2025-26)	10,383,565.00	1.52%	Met
2nd Subsequent Year (2026-27)	10,586,693.00	1.96%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2023-24)	12,263,391.11		
Budget Year (2024-25)	9,929,860.96	(19.03%)	Not Met
1st Subsequent Year (2025-26)	10,226,723.00	2.99%	Met
2nd Subsequent Year (2026-27)	10,496,708.00	2.64%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

One-time expenses not included in outyears - UPK furniture for \$275K, \$500K from the Kitchen Infrastructure and Training Funds.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

Several NPS placed students matriculated out of WCSD. We also removed one-time services from one-time funds from the outyears.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

49,283,905.00

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

49,283,905.00

1,478,517.15

1,499,794.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐ Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,007,860.75	3,165,484.99	1,686,066.07
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,500,483.31	3,211,035.67	3,668,106.69
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	7,508,344.06	6,376,520.66	5,354,172.76
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	42,943,121.98	48,413,964.06	53,313,888.31
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	42,943,121.98	48,413,964.06	53,313,888.31
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	17.5%	13.2%	10.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		5.8%	4.4%	3.3%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	133,626.33	27,825,651.46	N/A	Met
Second Prior Year (2022-23)	(1,047,598.38)	32,803,425.16	3.2%	Met
First Prior Year (2023-24)	(995,347.90)	33,880,705.06	2.9%	Met
Budget Year (2024-25) (Information only)	209,551.00	33,642,157.00		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any , has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	5,690,151.00	5,690,150.64	0.0%		Met
Second Prior Year (2022-23)	5,746,052.97	5,746,052.97	0.0%		Met
First Prior Year (2023-24)	4,698,454.59	4,698,454.59	0.0%		Met
Budget Year (2024-25) (Information only)	3,703,106.69				

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	5,632,155.15	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$87,000 (greater of)	0 to 300
4% or \$87,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	3,477	3,541	3,541
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	51,233,905.00	52,680,616.94	53,671,703.68
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	51,233,905.00	52,680,616.94	53,671,703.68
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,537,017.15	1,580,418.51	1,610,151.11
6. Reserve Standard - by Amount			

(\$87,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		1,537,017.15	1,580,418.51	1,610,151.11

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,537,017.00	1,580,418.00	1,610,151.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,340,640.69	3,511,288.31	4,858,817.39
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	1,646,066.07	1,627,320.00	1,609,513.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	5,523,723.76	6,719,026.31	8,078,481.39
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.78%	12.75%	15.05%
District's Reserve Standard (Section 10B, Line 7):		1,537,017.15	1,580,418.51	1,610,151.11
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(6,371,648.09)			
Budget Year (2024-25)	(6,770,026.00)	398,377.91	6.3%	Met
1st Subsequent Year (2025-26)	(6,770,026.00)	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	(6,770,026.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	65,000.00			
Budget Year (2024-25)	65,000.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	65,000.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	65,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases				
Certificates of Participation				
General Obligation Bonds	30	Fund 21	Fund 51	125,937,318
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Fund	General Fund	303,781

Other Long-term Commitments (do not include OPEB):

TOTAL:				126,241,099

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	5,791,810			
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	303,871	303,871	303,871	303,871
Other Long-term Commitments (continued):				
Total Annual Payments:	6,095,681	303,871	303,871	303,871
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes
to increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	<div>Yes</div>		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	<div>No</div>		
	b. Do benefits continue past age 65?	<div>No</div>		
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:	<div></div>		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	<div>Actuarial</div>		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
		<div>0</div>	<div>0</div>	
4.	OPEB Liabilities			
	a. Total OPEB liability	<div>3,756,252.00</div>		
	b. OPEB plan(s) fiduciary net position (if applicable)	<div>0.00</div>		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	<div>3,756,252.00</div>		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	<div>Actuarial</div>		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	<div>6/30/2022</div>		
5.	OPEB Contributions	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	<div>230,506.00</div>	<div>242,031.00</div>	<div>254,132.00</div>
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>
	d. Number of retirees receiving OPEB benefits	<div>22.00</div>	<div>22.00</div>	<div>22.00</div>

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1

Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2

Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	197.6	196.62	198.82	199.82

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations have not been concluded, including compensation.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

\$284925

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

0

0

0

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?

No

No

No

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

Yes

Yes

Yes

2. Cost of step & column adjustments

353182

351318

3. Percent change in step & column over prior year

1.5%

1.5%

1.5%

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?

No

No

No

2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

No

No

No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	102.36	101.27	101.27	101.27

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations are ongoing.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

87102

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

0

0

0

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?

2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	20	20	20	20

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

Ongoing negotiations.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement
% change in salary schedule from prior year (may enter text, such as "Reopener")

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

37000

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

0

0

0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and column adjustments
3. Percent change in step & column over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
2. Adoption date of the LCAP or an update to the LCAP.

Yes
Jun 03, 2024

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.
Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

--

End of School District Budget Criteria and Standards Review

Budget, July 1
Estimated Actuals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Walnut Creek Elementary**Contra Costa County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).	<u>Passed</u>
PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
<u>GENERAL LEDGER CHECKS</u>	
AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.	<u>Passed</u>
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<u>SUPPLEMENTAL CHECKS</u>	
ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.	<u>Passed</u>
DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.	<u>Passed</u>

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.

Passed

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.

Passed

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

Budget, July 1
Budget 2024-25

Technical Review Checks

Phase - All

Display - All Technical Checks

Walnut Creek Elementary**Contra Costa County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAID-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<u>Passed</u>
CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications.	<u>Passed</u>
CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>
WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.	<u>Passed</u>

2023-24 Estimated Actuals & 2024-25 Original Budget



BUDGET TIMELINE

SEPTEMBER 15

- UNAUDITED ACTUALS
- 45 DAY REVISE

JANUARY 31

- AUDITED ACTUALS
- GOVERNOR'S BUDGET

MAY 31

- MAY REVISE

JUNE 30

- ESTIMATED ACTUALS
- BUDGET ADOPTION
- STATE BUDGET ADOPTION

DECEMBER 15

- FIRST INTERIM AS OF 10/31

MARCH 15

- SECOND INTERIM AS OF 1/31

Schedule of Changes – 2nd Interim to Estimated Actuals

B - 95% ADA + .76% COLA	Estimated Actuals		
	2023-24		
	Unrestricted	Restricted	Combined
REVENUES			
LCFF Source (8010-8099)	\$ 37,886,341	\$ 1,336,949	\$ 39,223,290
Federal Revenues (8100-8299)	\$ -	\$ 1,184,137	\$ 1,184,137
Other State Revenues (8300-8599)	\$ 1,032,591	\$ 4,388,037	\$ 5,420,628
Other Local Revenues	\$ 273,073	\$ 3,923,994	\$ 4,197,067
Transfers In	\$ 65,000	\$ -	\$ 65,000
Contributions	\$ (6,371,648)	\$ 6,371,648	\$ -
	\$ 32,885,357	\$ 17,204,765	\$ 50,090,123
EXPENDITURES			
Capital Outlay	\$ -	\$ 82,562	\$ 82,562
Other Outgo (Cafeteria - Fund 13)	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
	\$ 33,880,705	\$ 19,446,253	\$ 53,326,959
CHANGE IN FUND BALANCE	\$ (995,348)	\$ (2,241,488)	\$ (3,236,836)
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$ 4,698,455	\$ 5,848,244	\$ 10,546,698
General Fund Balance, June 30	\$ 3,703,107	\$ 3,606,756	\$ 7,309,862
Fund 17 Balance			\$ 1,686,066
Reserves - <i>Unrestricted</i> General Fund Ending Fund Balance as % of Current Year Expenditures			6.88%
Reserves - <i>Unrestricted</i> General Fund plus Fund 17			10.04%
Second Interim			10.02%
First Interim			9.87%
Unaudited Actuals			9.72%
Original Budget			7.93%

Schedule of Changes - 2nd Interim vs Estimated Actuals			
Unrestricted		Restricted	
Ending Balance	\$ 20,175	Ending Balance	\$ (44,240)
Revenues	\$ 109,502	Revenues	\$ 52,021
LCFF - Decreased ADA from 95% to 94.8%	\$ (101,405)	Special Education	\$ 96,941
Contributions	\$ 210,907	Lottery	\$ 65,955
		Local Donations	\$ 84,416
Salaries & Benefits	\$ 72,929	Routine Adjustments	\$ 15,616
Routine Adjustments	\$ 72,929	Contributions	\$ (210,907)
Materials and Supplies	\$ (31,233)	Salaries & Benefits	\$ 32,990
Routine Adjustments	\$ (31,233)	Routine Adjustments	\$ 32,990
Other Services	\$ 47,631	Materials and Supplies	\$ (862)
Routine Adjustments	\$ 47,631	Routine Adjustments	\$ (862)
		Other Services & Capital Outlay	\$ 64,133
		Routine Adjustments	\$ 64,133



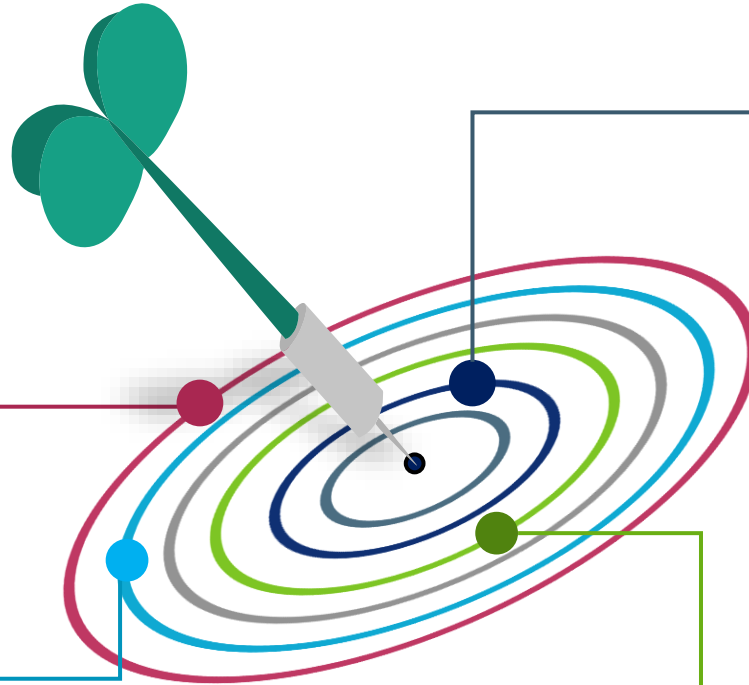
Multiyear Projections

Multiyear projections are required by Assembly Bill (AB) 1200 and AB 2756

Projections are anchored in reliable information as of the date of the projection

Projections will change any time the underlying factors change

Projections must be documented, because they will change



WCSD Multiyear Projections - Based on Governor's Budget Assumptions

B - 95% ADA + .76% COLA	Estimated Actuals			Original Budget			Year 2			Year 3		
	2023-24			2024-25			2025-26			2026-27		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES					3.25%			3.25%			3.25%	
LCFF Source (8010-8099)	\$ 37,886,341	\$ 1,336,949	\$ 39,223,290	\$ 39,229,351	\$ 1,232,168	\$ 40,461,519	\$ 41,302,568	\$ 1,232,168	\$ 42,534,736	\$ 42,567,822	\$ 1,232,168	\$ 43,799,990
Federal Revenues (8100-8299)	\$ -	\$ 1,184,137	\$ 1,184,137	\$ -	\$ 1,157,088	\$ 1,157,088	\$ -	\$ 1,157,088	\$ 1,157,088	\$ -	\$ 1,157,088	\$ 1,157,088
Other State Revenues (8300-8599)	\$ 1,032,591	\$ 4,388,037	\$ 5,420,628	\$ 1,046,000	\$ 4,019,862	\$ 5,065,862	\$ 1,046,000	\$ 4,171,869	\$ 5,217,869	\$ 1,046,000	\$ 4,370,323	\$ 5,416,323
Other Local Revenues	\$ 273,073	\$ 3,923,994	\$ 4,197,067	\$ 281,383	\$ 3,723,643	\$ 4,005,026	\$ 281,383	\$ 3,723,643	\$ 4,005,026	\$ 281,383	\$ 3,723,643	\$ 4,005,026
Transfers In	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
Contributions	\$ (6,371,648)	\$ 6,371,648	\$ -	\$ (6,770,026)	\$ 6,770,026	\$ -	\$ (6,770,026)	\$ 6,770,026	\$ -	\$ (6,770,026)	\$ 6,770,026	\$ -
	\$ 32,885,357	\$ 17,204,765	\$ 50,090,123	\$ 33,851,708	\$ 16,902,787	\$ 50,754,495	\$ 35,924,925	\$ 17,054,794	\$ 52,979,719	\$ 37,190,179	\$ 17,253,248	\$ 54,443,427
EXPENDITURES												
Certificated Salaries	\$ 18,665,884	\$ 4,321,008	\$ 22,986,892	\$ 18,658,490	\$ 4,653,885	\$ 23,312,375	\$ 19,187,508	\$ 4,723,693	\$ 23,911,201	\$ 19,862,546	\$ 4,490,370	\$ 24,352,916
Classified Salaries	\$ 3,831,955	\$ 2,626,170	\$ 6,458,125	\$ 3,945,100	\$ 2,442,085	\$ 6,387,185	\$ 4,004,277	\$ 2,478,716	\$ 6,482,993	\$ 4,064,341	\$ 2,515,897	\$ 6,580,238
Employee Benefits	\$ 7,075,501	\$ 4,447,417	\$ 11,522,918	\$ 7,271,163	\$ 4,333,390	\$ 11,604,553	\$ 7,537,913	\$ 4,521,858	\$ 12,059,770	\$ 7,799,747	\$ 4,442,168	\$ 12,241,914
Books and Supplies	\$ 846,404	\$ 1,314,010	\$ 2,160,413	\$ 792,626	\$ 630,780	\$ 1,423,406	\$ 816,563	\$ 649,830	\$ 1,466,393	\$ 838,121	\$ 666,985	\$ 1,505,106
Services, Other Operating Expenses	\$ 3,460,961	\$ 6,655,087	\$ 10,116,048	\$ 2,974,778	\$ 5,531,677	\$ 8,506,455	\$ 3,164,616	\$ 5,595,714	\$ 8,760,330	\$ 3,248,162	\$ 5,743,440	\$ 8,991,602
Capital Outlay	\$ -	\$ 82,562	\$ 82,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo (Cafeteria - Fund 13)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 33,880,705	\$ 19,446,253	\$ 53,326,959	\$ 33,642,157	\$ 17,591,817	\$ 51,233,974	\$ 34,710,877	\$ 17,969,810	\$ 52,680,687	\$ 35,812,916	\$ 17,858,860	\$ 53,671,776
CHANGE IN FUND BALANCE	\$ (995,348)	\$ (2,241,488)	\$ (3,236,836)	\$ 209,551	\$ (689,030)	\$ (479,479)	\$ 1,214,048	\$ (915,016)	\$ 299,033	\$ 1,377,263	\$ (605,612)	\$ 771,651
FUND BALANCE, RESERVES												
Beginning Balance, July 1	\$ 4,698,455	\$ 5,848,244	\$ 10,546,698	\$ 3,703,107	\$ 3,606,756	\$ 7,309,862	\$ 3,912,658	\$ 2,917,726	\$ 6,830,383	\$ 5,126,706	\$ 2,002,710	\$ 7,129,416
General Fund Balance, June 30	\$ 3,703,107	\$ 3,606,756	\$ 7,309,862	\$ 3,912,658	\$ 2,917,726	\$ 6,830,383	\$ 5,126,706	\$ 2,002,710	\$ 7,129,416	\$ 6,503,969	\$ 1,397,098	\$ 7,901,067
Fund 17 Balance			\$ 1,686,066			1,659,066			\$ 1,640,686			\$ 1,623,266
Reserves - <i>Unrestricted</i> General Fund Ending Fund Balance as % of Current Year Expenditures			6.88%			7.57%			9.67%			12.05%
Reserves - <i>Unrestricted</i> General Fund plus Fund 17			10.04%			10.81%			12.78%			15.08%

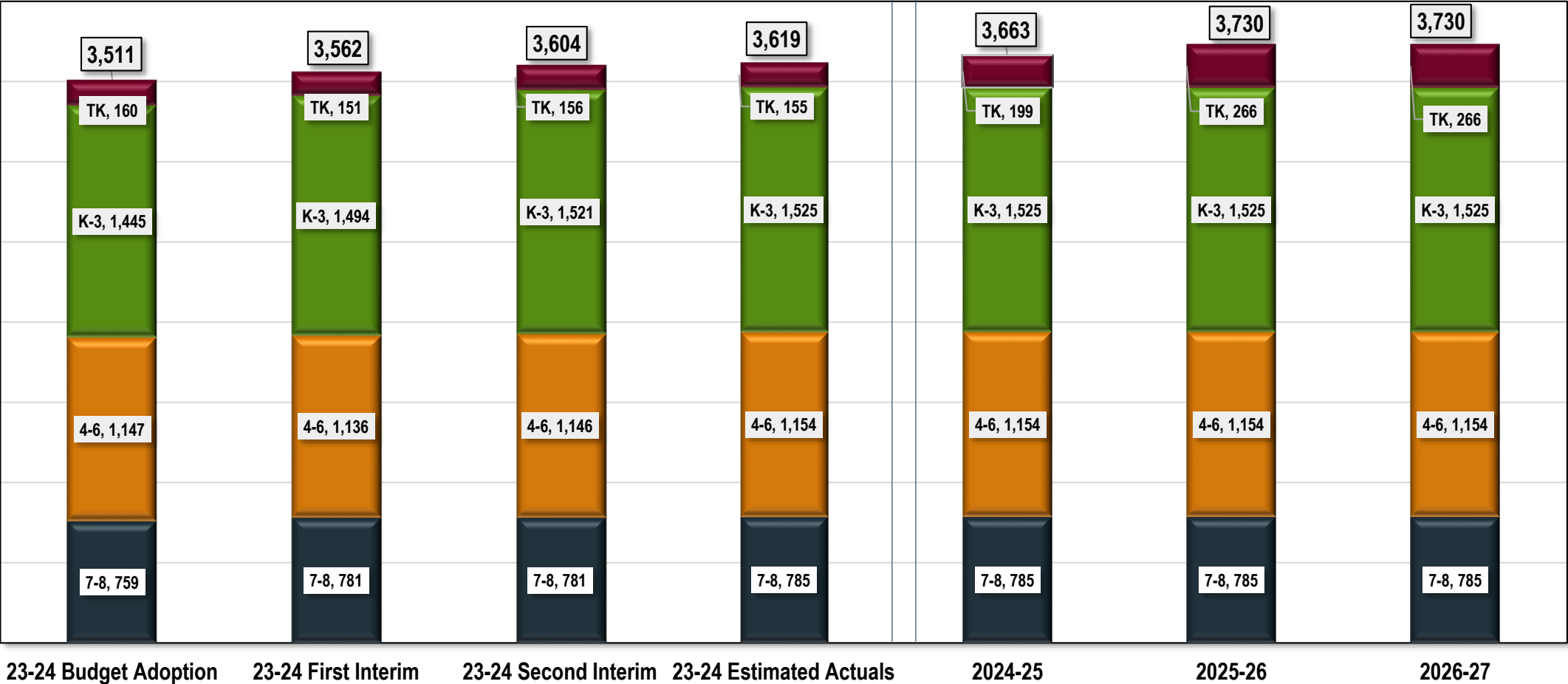
SSC Financial Projection Dartboard, as of 01/31/2024

Planning Factors				
		2024-25	2025-26	2026-27
DOF Planning COLA		.76%	2.73%	3.11%
California CPI ¹		2.83%	2.70%	2.72%
CalSTRS ² Employer Rate		19.10%	19.10%	19.10%
CalPERS ³ Employer Rate		27.05%%	28.50%	28.90%
California Lottery	Unrestricted per ADA	\$177	\$177	\$177
	Restricted per ADA	\$72	\$72	\$72
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$38.10	\$39.14	\$40.36
	Grades 9-12 per ADA	\$73.39	\$75.39	\$77.73

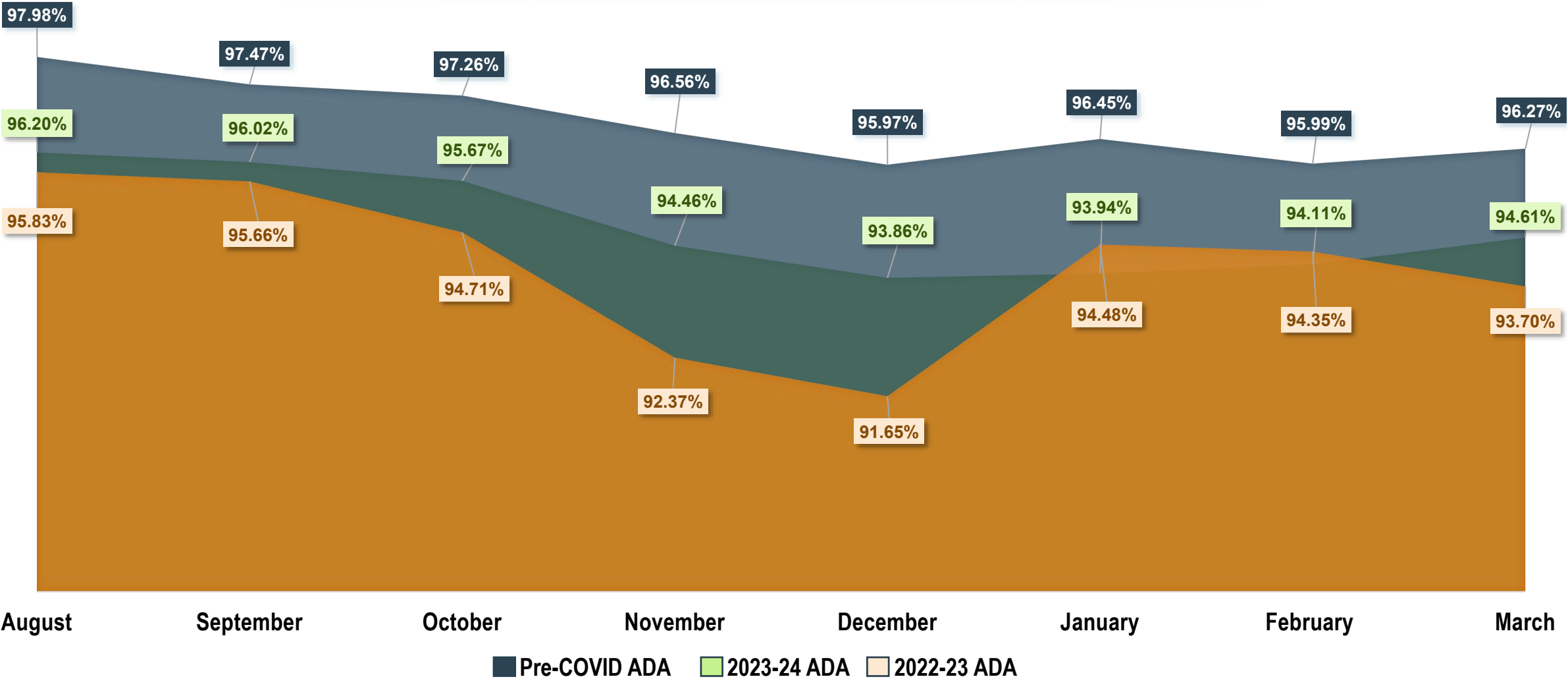


Enrollment & Funded ADA Projections

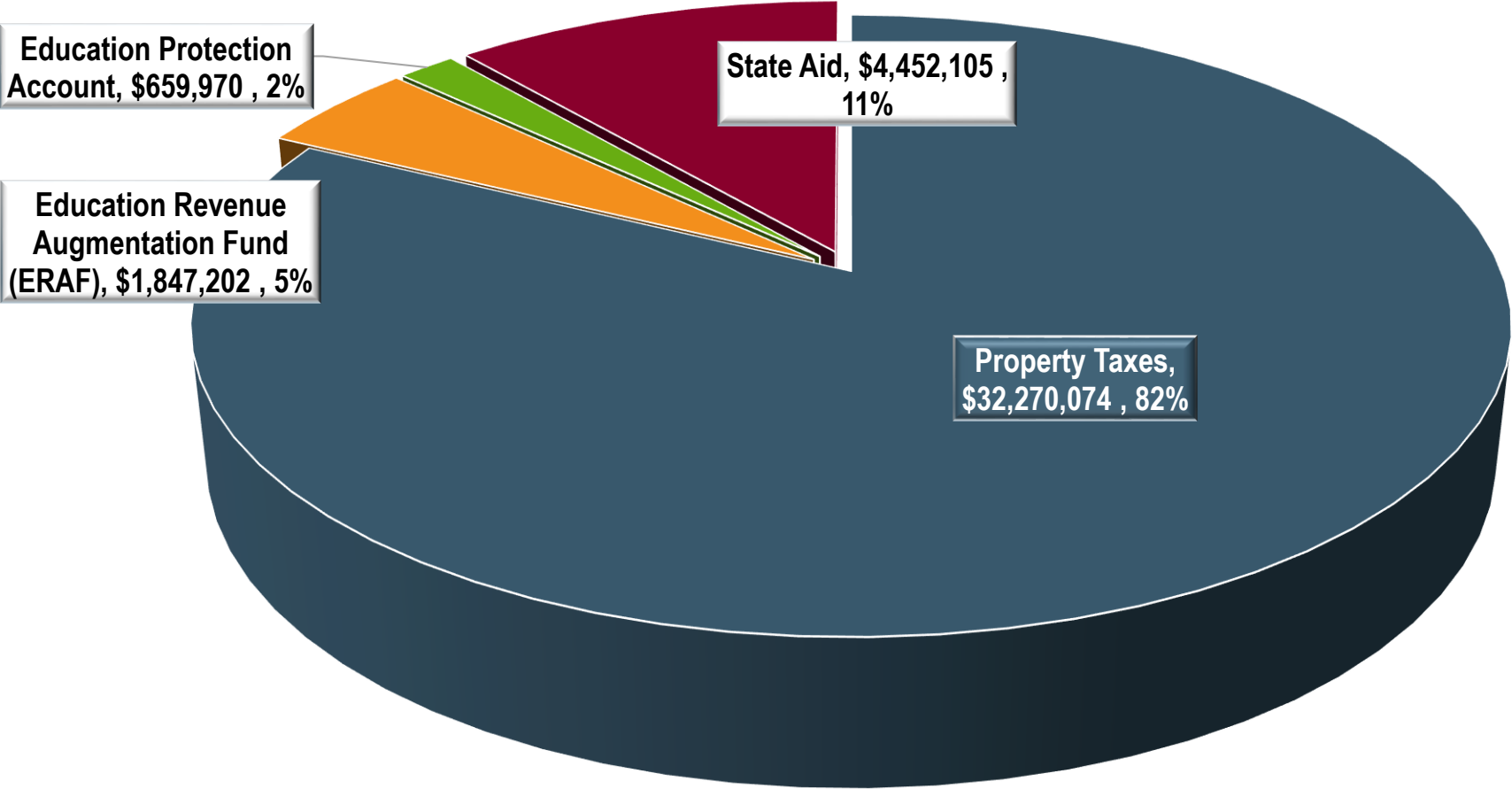
- TK Growth through 2025-26 @ 84% Demographic Reports Target. All other grades projected flat.



Average Daily Attendance Projected at 95%



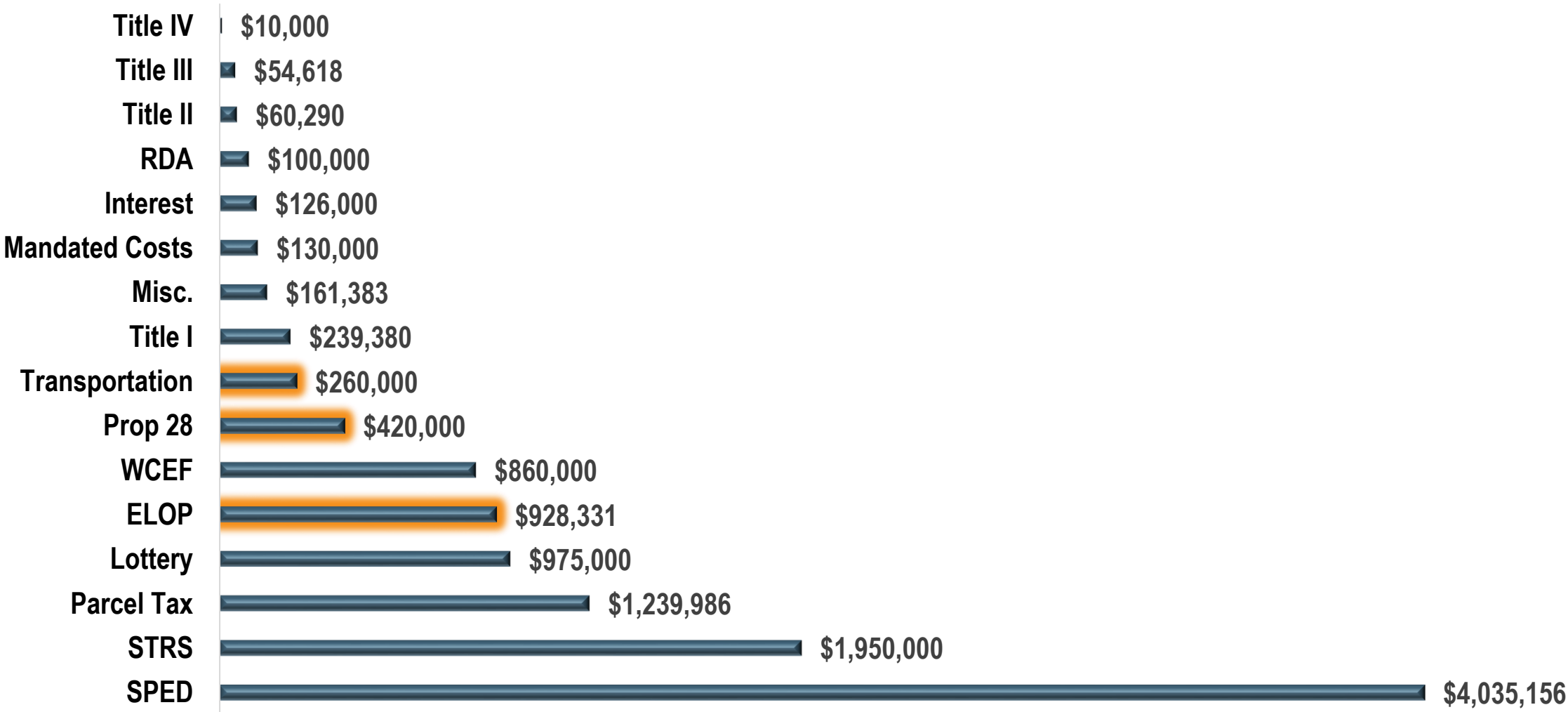
2024-25 LCFF REVENUES \$39,229,351



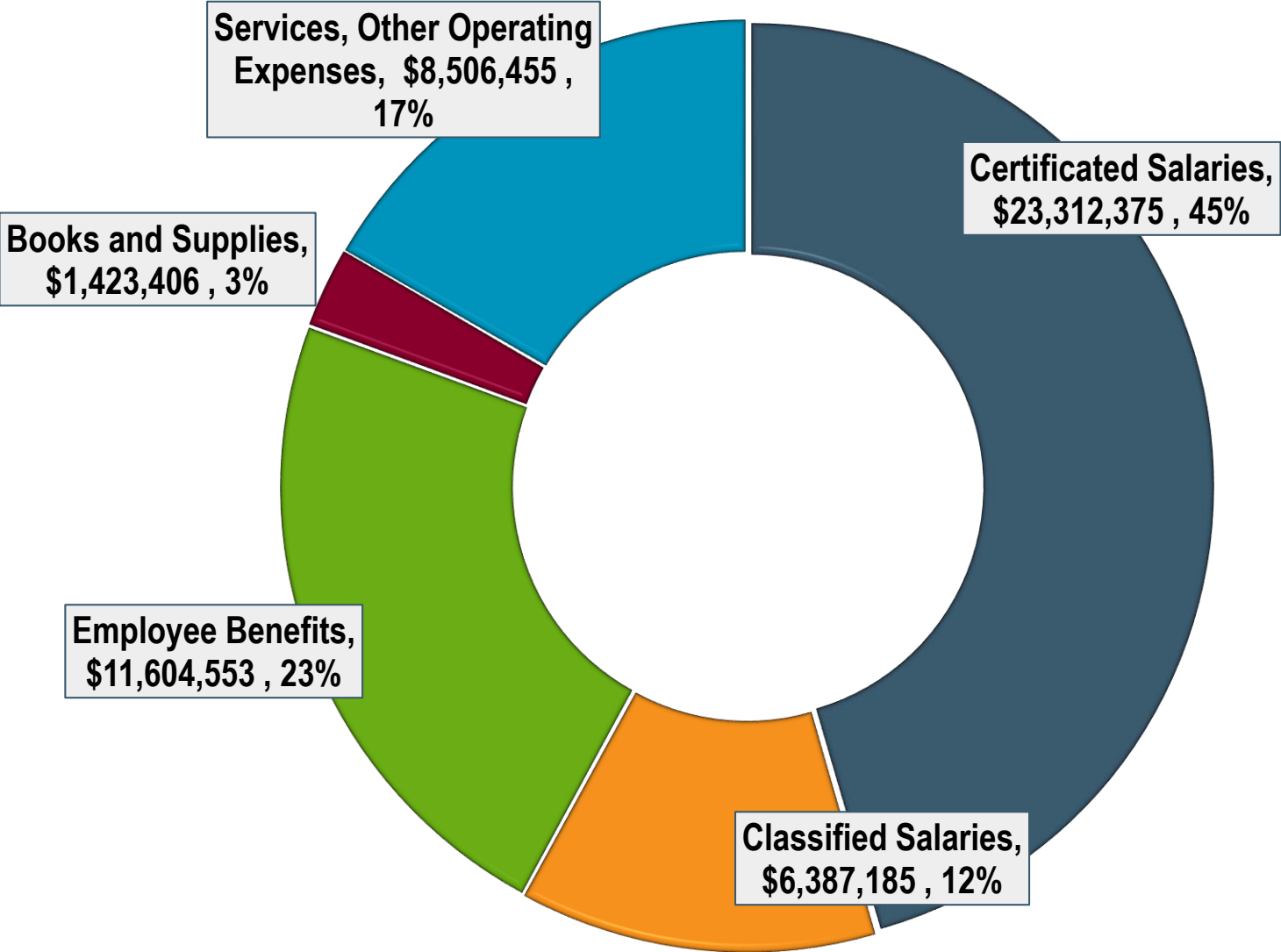
■ Property Taxes ■ Education Revenue Augmentation Fund (ERAF) ■ Education Protection Account ■ State Aid



2024-25 All Other Revenues \$11,550,144



2024-25 Expenditures \$51,233,974



Staffing	
81% of Budget	335 FTE

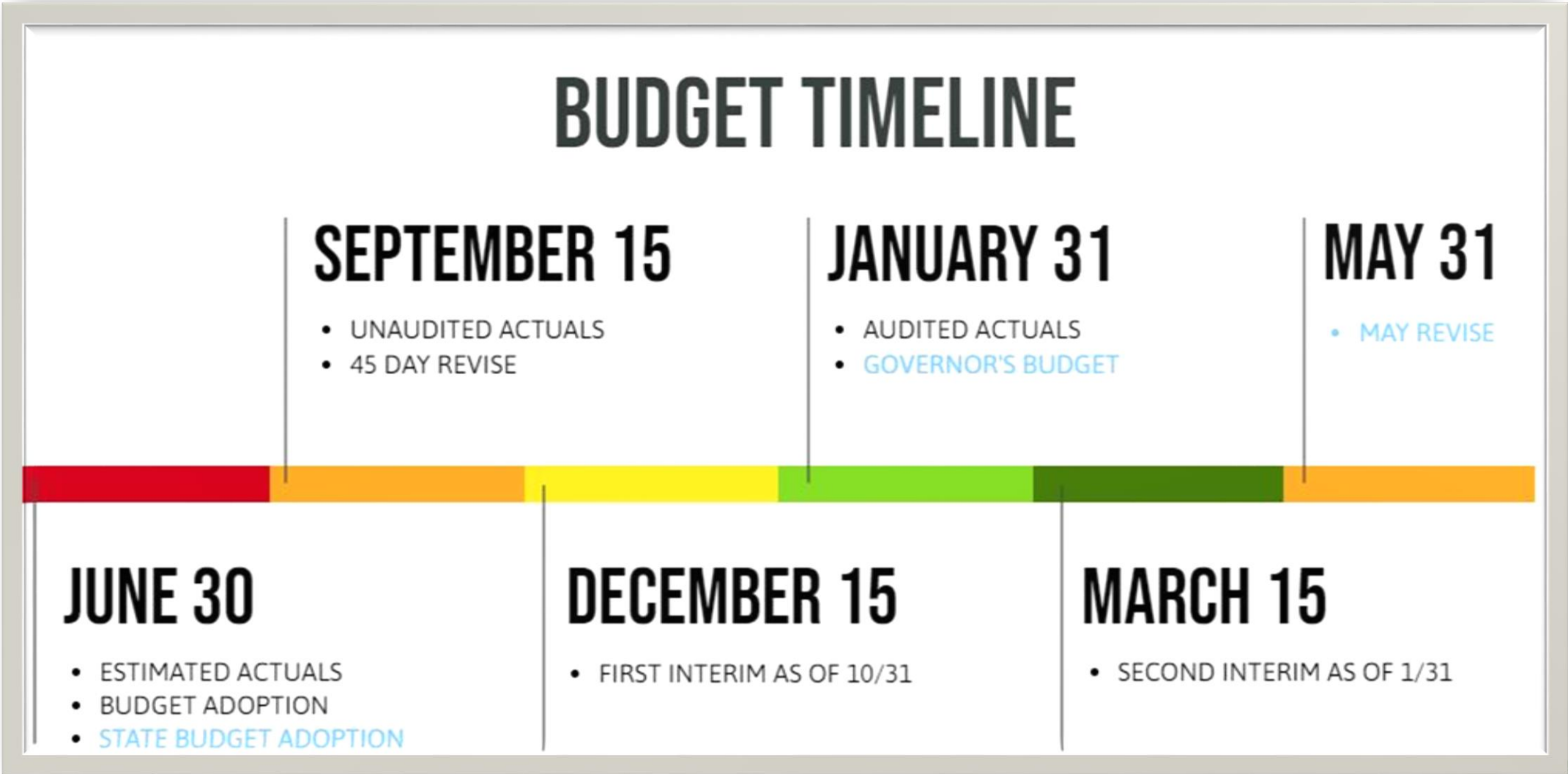


All Other Funds

	Fund 13	Fund 17	Fund 21	Fund 25	Fund 40	Fund 51
Revenues	\$2,365,000	\$25,000	\$300,000	\$480,000	\$6,000	\$6,653,549
Expenses	\$2,316,322	\$65,000	\$396,060	\$150,000	\$0	\$8,477,196
Excess/Deficiency	\$48,678	(\$40,000)	(\$96,060)	\$330,000	\$6,000	(\$1,823,647)
Beginning Balance July 1, 2024	\$1,388,245	\$1,686,066	\$8,507,099	\$407,022	\$287,669	\$5,286,760
Ending Balance June 30, 2025	\$1,436,993	\$1,646,066	\$8,411,039	\$737,022	\$293,669	\$3,463,113



Next Steps – State Enacted Budget; 45 Day Revise



WCSD Multiyear Projections - Based on Governor's Budget Assumptions

B - 95% ADA + .76% COLA	Estimated Actuals			Original Budget			Year 2			Year 3		
	2023-24			2024-25			2025-26			2026-27		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES					3.25%			3.25%			3.25%	
LCFF Source (8010-8099)	\$ 37,886,341	\$ 1,336,949	\$ 39,223,290	\$ 39,229,351	\$ 1,232,168	\$ 40,461,519	\$ 41,302,568	\$ 1,232,168	\$ 42,534,736	\$ 42,567,822	\$ 1,232,168	\$ 43,799,990
Federal Revenues (8100-8299)	\$ -	\$ 1,184,137	\$ 1,184,137	\$ -	\$ 1,157,088	\$ 1,157,088	\$ -	\$ 1,157,088	\$ 1,157,088	\$ -	\$ 1,157,088	\$ 1,157,088
Other State Revenues (8300-8599)	\$ 1,032,591	\$ 4,388,037	\$ 5,420,628	\$ 1,046,000	\$ 4,019,862	\$ 5,065,862	\$ 1,046,000	\$ 4,171,869	\$ 5,217,869	\$ 1,046,000	\$ 4,370,323	\$ 5,416,323
Other Local Revenues	\$ 273,073	\$ 3,923,994	\$ 4,197,067	\$ 281,383	\$ 3,723,643	\$ 4,005,026	\$ 281,383	\$ 3,723,643	\$ 4,005,026	\$ 281,383	\$ 3,723,643	\$ 4,005,026
Transfers In	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
Contributions	\$ (6,371,648)	\$ 6,371,648	\$ -	\$ (6,770,026)	\$ 6,770,026	\$ -	\$ (6,770,026)	\$ 6,770,026	\$ -	\$ (6,770,026)	\$ 6,770,026	\$ -
	\$ 32,885,357	\$ 17,204,765	\$ 50,090,123	\$ 33,851,708	\$ 16,902,787	\$ 50,754,495	\$ 35,924,925	\$ 17,054,794	\$ 52,979,719	\$ 37,190,179	\$ 17,253,248	\$ 54,443,427
EXPENDITURES												
Certificated Salaries	\$ 18,665,884	\$ 4,321,008	\$ 22,986,892	\$ 18,658,490	\$ 4,653,885	\$ 23,312,375	\$ 19,187,508	\$ 4,723,693	\$ 23,911,201	\$ 19,862,546	\$ 4,490,370	\$ 24,352,916
Classified Salaries	\$ 3,831,955	\$ 2,626,170	\$ 6,458,125	\$ 3,945,100	\$ 2,442,085	\$ 6,387,185	\$ 4,004,277	\$ 2,478,716	\$ 6,482,993	\$ 4,064,341	\$ 2,515,897	\$ 6,580,238
Employee Benefits	\$ 7,075,501	\$ 4,447,417	\$ 11,522,918	\$ 7,271,163	\$ 4,333,390	\$ 11,604,553	\$ 7,537,913	\$ 4,521,858	\$ 12,059,770	\$ 7,799,747	\$ 4,442,168	\$ 12,241,914
Books and Supplies	\$ 846,404	\$ 1,314,010	\$ 2,160,413	\$ 792,626	\$ 630,780	\$ 1,423,406	\$ 816,563	\$ 649,830	\$ 1,466,393	\$ 838,121	\$ 666,985	\$ 1,505,106
Services, Other Operating Expenses	\$ 3,460,961	\$ 6,655,087	\$ 10,116,048	\$ 2,974,778	\$ 5,531,677	\$ 8,506,455	\$ 3,164,616	\$ 5,595,714	\$ 8,760,330	\$ 3,248,162	\$ 5,743,440	\$ 8,991,602
Capital Outlay	\$ -	\$ 82,562	\$ 82,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo (Cafeteria - Fund 13)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 33,880,705	\$ 19,446,253	\$ 53,326,959	\$ 33,642,157	\$ 17,591,817	\$ 51,233,974	\$ 34,710,877	\$ 17,969,810	\$ 52,680,687	\$ 35,812,916	\$ 17,858,860	\$ 53,671,776
CHANGE IN FUND BALANCE	\$ (995,348)	\$ (2,241,488)	\$ (3,236,836)	\$ 209,551	\$ (689,030)	\$ (479,479)	\$ 1,214,048	\$ (915,016)	\$ 299,033	\$ 1,377,263	\$ (605,612)	\$ 771,651
FUND BALANCE, RESERVES												
Beginning Balance, July 1	\$ 4,698,455	\$ 5,848,244	\$ 10,546,698	\$ 3,703,107	\$ 3,606,756	\$ 7,309,862	\$ 3,912,658	\$ 2,917,726	\$ 6,830,383	\$ 5,126,706	\$ 2,002,710	\$ 7,129,416
General Fund Balance, June 30	\$ 3,703,107	\$ 3,606,756	\$ 7,309,862	\$ 3,912,658	\$ 2,917,726	\$ 6,830,383	\$ 5,126,706	\$ 2,002,710	\$ 7,129,416	\$ 6,503,969	\$ 1,397,098	\$ 7,901,067
Fund 17 Balance			\$ 1,686,066			1,659,066			\$ 1,640,686			\$ 1,623,266
Reserves - <i>Unrestricted</i> General Fund Ending Fund Balance as % of Current Year Expenditures			6.88%			7.57%			9.67%			12.05%
Reserves - <i>Unrestricted</i> General Fund plus Fund 17			10.04%			10.81%			12.78%			15.08%



Thank You!

